

2008

Town of Lamoine, Maine Town Report 2008

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Town of Lamoine, Maine



Town of Lamoine Annual Report for 2008

- Reports of the Municipal Officers – Calendar Year 2008
 - Board, Committees, & Department Reports
 - Fiscal Year Report – July 1, 2008 to June 30, 2008
 - Fiscal Activities July 1, 2008 to December 31, 2009
- Proposed Budget for Fiscal Year ending June 30, 2010
 - Town Meeting Warrant & Ballot for April 7 & 8, 2009



Historic Notes in this town report are courtesy of the Lamoine Historical Society. In the days before photocopiers and computers, people kept "commonplace books" where they wrote down poetry, witty sayings and other things they wanted to remember. There are several such books in the Historical Society archives. The excerpts in this year's Town Report are from a notebook assembled by Mildred Ford (later Estey) when she was a student in Grade 6 of the Marlboro School in 1915-16.

On the Cover:

The Lamoine Veterans Memorial, Dedicated September 13, 2008

(Photo by Stu Marckoon)

2008 Town Report Dedication

Francis J. “Frank” Murray (September 24, 1932 – April 30, 2008)

Frank Murray was a public servant for pretty much his adult life. A native of Boston who lived in Narragansett Rhode Island and Lowell Massachusetts, Frank moved to Lamoine in 1998. He served on the Lamoine School Committee, was an active member of the Fire Department, and was instrumental on the Cable TV Committee. Frank's service went beyond the town. A retired Administrator of Juvenile Probation in Rhode Island, he also was a member of the Veterans of Foreign War, the Marine Corps League, The American Legion, and the Korean War Veterans. He was a corpsman with the Marines during the Korean War. He was frequently part of the color guard for the American Legion at funerals and special events around Hancock County. Frank leaves behind his wife Sheila, and step-daughter Shelagh Pappas and her husband Nick and their children in Lamoine and many good friends throughout the town.



Eleanor Norris (April 5, 1921 – September 3, 2008)



Eleanor Norris educated a couple of generations of Lamoine students in music. Originally from Martha's Vineyard off Massachusetts, Eleanor was a graduate of the New England Music Conservatory of Rhode Island. She also taught in the Ellsworth school system, played the organ for the Union Congregational Church in Ellsworth Falls and the Family Bible Church in Ellsworth. Eleanor was an active member of the Lamoine Grange and with the Historical Society. She leaves behind four sons, two of whom still reside in Lamoine. The family homestead borders Marlboro Beach, and the land that surrounds the small landing at the beach is still owned by the Norris family. All who knew Eleanor remember her as a very gentle woman, with a twinkle in her eye, and an air of grace that was endearing to all who met her.



*True worth is being not seeming
In doing each day that goes by
Some little good; not in the dreaming
Of great things to do by and by.*

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Lamoine Town Officials as of December 31, 2008

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Mailing Address	Home Phone	Term Expires
Kermit Theall*	17 Cove Rd	667-7323	Town Meeting 2010
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2009
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2011
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2010
Brett Jones	355 Seal Point Rd.	667-0022	Town Meeting 2009
*Elected 12/9/08 replacing Chris Tadema-Wielandt who resigned October, 2008			

TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	20 Deane St., Ellsworth	667-2242	June 30, 2009
Asst: Diane Carter	97 Partridge Cove Rd	667-2242	June 30, 2009
Deputy: Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2009

ADMINISTRATIVE ASSISTANT, TREASURER, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2009
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ROAD COMMISSIONER

Dennis Ford	71 Orlin Lane	667-9987	June 30, 2009
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HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2009
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ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd	610-0141	June 30, 2009
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2009
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BOARD OF ASSESSORS (ELECTED)

Colene Sharkey	373 Seal Point Road	667-7312	June 30, 2009
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2010
Terry Towne	9 Cove Rd.	667-4566	June 30, 2011

TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	664-0135	June 30, 2009
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CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Dennis Ford	71 Orlin Lane	667-9987	June 30, 2009
Deputy Mike Jordan	1485 Shore Rd.	667-8084	June 30, 2009

HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2009
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2009

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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SCHOOL COMMITTEE (ELECTED)

Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2011
Kathleen Rybarz	50 Ice House Lane	664-0069	Town Meeting 2009
Faith Perkins	46 Berry Cove Rd.	667-5815	Town Meeting 2009
Nancy Sargent	233 Lamoine Beach Rd	667-1954	Town Meeting 2010
Christina Maguire Harding	283 Douglas Hwy	667-9330	Town Meeting 2010

SCHOOL STAFF

Omar Norton, Superintendent*	443 East Main Street, Ellsworth, ME 04605	667-7571
Principal-Val Perkins (interim)	53 Lamoine Beach Road	667-8578
Betty Anderson, Secretary	53 Lamoine Beach Rd.	667-8578
*Replaced Jim Boothby who resigned in October 2008		

PLANNING BOARD

Chris Tadema-Wielandt*	50 Point View Lane	266-3123	June 30, 2011
Alternate – Michael Jordan	1485 Shore Rd.	667-8084	June 30, 2009
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2009
Alternate - Melody Havey	668 Partridge Cove Rd.	664-0662	June 30, 2009
Michael Garrett, Secretary	PO Box 5037, Ellsworth	667-5295	June 30, 2012
Gordon Donaldson, Chair	500 Douglas Highway	667-2382	June 30, 2010
John Holt	23 Lamoine Beach Rd.	667-8733	June 30, 2013
*Replaced Cece Ohmart who resigned in October 2008			

BOARD OF APPEALS

James Crotteau	46 Berry Cove Rd.	667-5815	June 30, 2009
Nicholas Pappas	1581 Shore Rd.	667-2242	June 30, 2009
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2010
Alternate – Merle Bragdon	32 Walker Rd	667-9733	June 30, 2008
John Wuorinen	498 Lamoine Beach Rd.	664-2484	June 30, 2008
Hancock "Griff" Fenton	28 Marlboro Beach Rd.	667-5608	June 30, 2008
Alternate-Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2009

BUDGET COMMITTEE

Henry Ashmore, chair	326 Douglas Highway	667-7991	June 30, 2010
Hubene Brodie	PO Box 879, Ellsworth	667-3052	June 30, 2009
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2011
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2011
Kathleen DeFusco, Alternate*	5 Orchard Ln.	664-2768	June 30, 2009
Reginald McDevitt	1187 Shore Road	667-8046	June 30, 2009
*Replaces Linda Feury who resigned in November, 2008			

CONSERVATION COMMISSION

Fred Stocking	30 Berry Cove Rd.	667-6009	June 30, 2011
W. David Schick	77 Bittersweet Ln	667-0554	June 30, 2011
Carol Korty	32 Fox Run	667-4441	June 30, 2010
Robert Pulver	50 Pasture Way	664-2433	June 30, 2010
Lynda Tadema-Wielandt	50 Point View Lane	667-3994	June 30, 2009
Alternate – Annie Crisafulli	130 Seal Point Rd.	664-0444	June 30, 2010
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2010
Joan Strout– Associate	149 Marlboro Beach Rd.	667-7956	June 30, 2011
Laurence Lovett – Associate	91 Bay Rd.	667-9694	June 30, 2010

LAMOINE PARKS COMMISSION

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2009
Nathan Mason	3 Pasture Way	664-2999	June 30, 2010
Sara O'Connell	32 Boulder Cove Way	664-6024	June 30, 2009
Kerry Galeaz	273 Seal Point Rd.	667-1277	June 30, 2011
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2010
Alt-Richard Brey	187 Partridge Cove Rd.	667-7945	June 30, 2011

VETERANS' MEMORIAL COMMITTEE

Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	June 30, 2012
Kathleen DeFusco, Secy	5 Orchard Lane	664-2768	June 30, 2012
Marion McFarland	159 Douglas Hwy	667-8893	June 30, 2012
Walton McFarland	159 Douglas Hwy	667-8893	June 30, 2012
Reggie McDevitt	1187 Shore Rd.	667-8046	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2012
George Smith	42 Latona Lane	667-2532	June 30, 2012
Kenneth Fredette	22 Pasture Way	341-0555	June 30, 2012

If you are interested in serving on any of the appointed boards, please contact the Selectmen, Town Clerk, or Administrative Assistant so your name can be put on the list for current or future openings.

Important Town Information

Town Office Hours

Monday 9AM –4PM
Tuesday 9AM-4PM
Wednesday 9AM-Noon, 1:30-4PM
Thursday 10AM – 6PM
Friday 8AM-4PM
Saturday 8AM – Noon (1st & last of month)

Occasionally, the town office is closed for vacation, classes or meetings. We suggest you call ahead of time. Town office phone is 667-2242 (fax is automatic after closing). E-mail address is town@lamoine-me.gov. A great deal of information is on the town's web site www.lamoine-me.gov

Dog Licenses are due January 1st each year, and during the year when a new dog is acquired or when a puppy reaches 6-months of age. A valid Maine Rabies Certificate, and, if applicable, a spaying or neutering certificate are required.

Tax Exemptions – All persons claiming full or partial exemption from property tax must file a written certificate with the Lamoine Board of Assessors on or before April 1, 2008. Tractors and automobiles not excised on or before April 1 are subject to personal property tax. Homestead exemptions renew automatically, but new exemption requests are due by April 1, 2009.

Automobile Registrations – Excise tax must be paid at the town hall before registration. The town office staff can re-register most vehicles, but vehicles requiring a new license plate must complete the registration process with the Bureau of Motor Vehicles. To re-register, you must provide proof of insurance and the vehicle's mileage.

Boats – All watercraft registrations expire in December. Excise tax must be paid on all boats. Any boat moored at Lamoine State Park must obtain a mooring permit from the Harbor Master. Applications and renewals may be obtained at the Town Hall.

Snowmobiles & ATVs – Registration is done at the Town Hall.

General Assistance – The town's general assistance program is open to all persons on an income eligible basis. Applications may be picked up and filed at the town office during regular business hours.

Building Permits – The Lamoine Building & Land Use Ordinance and State Plumbing Code provide for fines of up to \$100 per day for work started prior to obtaining necessary permits. If you are considering projects and you have any doubt as to whether a permit is necessary, call the Code Enforcement Officer before starting. **Building Permits are required!**

Fiscal Year – Lamoine’s fiscal year runs from July 1 to June 30. Monies requested during the April 8, 2009 town meeting will cover the budget period from July 1, 2009 to June 30, 2010 unless specified otherwise.

Tax Bills – These are mailed once the assessors complete the tax commitment, generally in August. **Bills are now due in two payments on October 31st and February 28th. Interest on each half accumulates beginning the day after the due date.** If you have purchased property before April 1, and you do not receive a tax bill, please contact the Tax Collector or Board of Assessors.

Appointed Positions – The Board of Selectmen appoints most of the positions listed on the previous pages. If you are interested in serving in any of these capacities, please contact a Selectman, the Town Clerk or Administrative Assistant.

Transfer Station – The Lamoine Transfer Station & Recycling Center is open year round on Fridays and Saturdays. Summer hours on Friday are 8AM to 5PM; winter hours on Friday are Noon to 5PM. Saturday hours year round are 8AM to 5PM. A sticker must be displayed on your vehicle to use the transfer station; they are available from the Town Office. Demolition Debris and bulky waste must be disposed of at your own expense at EMR in Southwest Harbor or the Ellsworth Transfer Station. Permits for the Ellsworth Transfer Station are for sale at the Town Office.

Burning Permits – Required for any type of outdoor open burning. They are available from Fire Chief Skip Smith, Assistant Chief Stu Marckoon or at the Town Office. Permits are subject to time and condition restrictions.

Emergency Phone Number 911 for all services.

Cable Television – Provided by Time Warner, 1-800-833-2253.
(Local Government Programming is on Channel 7)

E-Mail Reminder Program – The Town Office provides reminder services on a number of services such as vehicle registrations as well as meeting and election notices via e-mail. Forms to sign up for this service are available at the town office. E-mail addresses are subject to public inspection under Maine’s Freedom of Access act.

On-Line Services – The town in partnership with the State of Maine offers vehicle registration renewal, dog licenses, and hunting and fishing license purchase via the Internet. To access the services, visit the town’s website at www.lamoine-me.gov

The Lamoine Quarterly – The Town Office publishes a newsletter that comes out in July, October, January and April. Subscriptions are available for \$4/year, but the *Quarterly* can be viewed on the town’s website for free. Free hard copies are also available at the town office and are sent home with Lamoine Consolidated School students during the school year.

Board of Selectmen's Report for 2008



The 2008 Board of Selectmen (from left) Kermit Theall, Brett Jones, Richard Fennelly Jr., S. Josephine Cooper & Cynthia Donaldson

2008 has proven to be a year full of challenges and accomplishment. The effects of the national economy have trickled down to the local government level and will present fiscal challenges for the coming year as revenues from non property tax sources are expected to drop off. Thankfully, the town is in strong financial shape and we should be able to continue to provide essential services without much of an impact on the property tax rate.

In 2008 we finished two major projects that will enhance our community for decades to come. Our thanks to the many people who gave their time and energy to the Veterans Memorial that was completed in September 2008. Special thanks go to Jay Fowler and Kathleen DeFusco who worked tirelessly on the project. The memorial is both a beautiful and fitting tribute to those who served our nation and continue to do so.

The other major project was a renovation of the interior of the town hall. With the goal of enhancing security and efficiency, the town office staff came up with a plan that reconfigured the offices to accomplish the goals. The result came out just as planned, on time, and under budget. A new hardwood type floor covers the 125-year old softwood floor that was starting to fall apart. The final touches on the new salt/sand shed started in 2007 were completed in 2008.

We have two major changes in town staff this year. Our transfer station attendant **Allen Sternfield** retired at the end of June after nearly 15-years on the job. We hired **Bill Fennelly** as his replacement and the facility is operating smoothly. At the town office, Assistant Clerk/Tax Collector **Kathleen DeFusco** resigned at the end of July, after 5 ½ years on the job. We've hired **Diane Carter** as her replacement. We've been fortunate to be able to replace very dedicated workers with equally dedicated people.

The other town office staff celebrated milestones in 2008. Administrative Assistant **Stu Marckoon** completed his 15th year of service and Town Clerk/Tax Collector **Jennifer Kovacs** became a certified Town Clerk and finished her 5th year on the job.

Animal Control Officer **Harry Lounder** retired at the end of his appointment in June and **Michael Arsenault** has stepped in as the full ACO. In addition to his dog complaint duties, Mike also trapped beavers that had been causing havoc at a culvert on Needles Eye Road.

Deputy Harbor Master **Brian Corrigan** resigned to take a job out of state. **Kevin Murphy** has stepped in to take his place. A new sticker program was instituted by the Harbor Masters. And we lost our school superintendent **Jim Boothby** who worked very closely with town office staff on numerous issues when he took a job as Bucksport's Superintendent.

During the year former Selectman **Chris Tadema-Wielandt** resigned to take a position with the Planning Board and voters elected **Kermit Theall** in December to finish out his term that ends at town meeting 2010.

It took three votes to pass the 2008/09 school budget, and while some might view that as a controversial time, we're struck by how many people are engaged in the local political process. The budget was passed and ratified before school opened in the fall. The school department and town office staff deserve a huge amount of credit for keeping the town meeting/validation referendum efforts orderly. The school department also deserves great praise for working around a major renovation effort at the school which was nearly done as of the end of the year.

The other major change in town is school consolidation. We're proud that, of the 13 towns that voted on the new Regional School Unit, Lamoine had the highest turnout percentage and cast the most votes in favor of the plan – exceeding even the City of Ellsworth. We look forward to seeing how this new partnership and school governance plan will come together.







During 2008 the Board was presented with a petition asking for a referendum vote on an ordinance that would require all town meetings be held by referendum. Based on legal advise, the board rejected the referendum on the basis of serious flaws with the proposed ordinance, and invited petitioners to discuss the proposed idea. To date none of the petitioners have asked to meet with the Board in regard to that matter.

We were faced with a steep increase in paving costs and worked out a plan with the paving contractor to put a slightly thinner coat on Walker Road & Birchlawn Drive to stay within budget. The Board also completed work on a right-of-way swap with Doug Gott & Sons which now protects the capped landfill in return for the right of the company to access their gravel pit through a traditionally used entrance. Another right-of-way agreement with the Branch family has allowed for a new entrance road to be built into Bloomfield Park, improving the road and discouraging unauthorized use of the area. A contract to build a cell-phone tower at the former landfill site fell through at the last minute, believed to be a victim of the poor economy, but late word in early 2009 is that the project may be revived.

Board of Assessors Report

Municipal Valuations as of April 1, 2008

Classification	Gross Value	Exemptions	Taxable Value
Land Values	\$137,734,400	\$4,068,200	\$133,666,200
Building Values	\$114,669,800	\$3,312,600	\$111,357,200
Personal Property	\$2,442,600	\$98,000	\$2,344,600
Subtotal			247,466,000
Homestead Exemptions			\$6,147,600
Net Taxable Value			\$241,318,400

-  The mill rate for 2008/09 rose to \$9.00 per \$1,000 valuation
-  The Total Tax Commitment was \$2,170,983.60
-  One mill raised \$241,318.40
-  The property tax overlay was \$37,322.47
-  The increase in net taxable valuation from 4/1/07 was \$3,926,500, or 1.65%
-  State Valuation for Lamoine for 2008 was \$255,450,000, an increase of 11.84%

Supplemental Property Tax Assessments

Name	Map	Lot	Reason	Amount
William Shorey	8	23	Tree Growth Penalty	\$345.72
Maine Coast Baptist Church	4	41	Tree Growth Penalty	\$39,156.84
Barbara Davis	5	4	Tree Growth Penalty	\$21,365.17
Barbara Davis	4	41B	Tree Growth Penalty	\$7,590.50
Barbara Davis	8	22	Tree Growth Penalty	\$8,795.50
Total				\$77,253.73

(All supplemental taxes have been paid, though an appeal of some may go before the State Board of Property Tax Review in 2009. As of December 31, 2008 no appeals had been received).

Property Tax Abatements Issued by the Board of Assessors

None

The Board of Assessors regularly meets the first Wednesday of each month at 7PM at the Lamoine Town Hall. The Board also meets in working sessions at various times throughout the year.

Jane Fowler, Chair

Terry Towne

Colene Sharkey

The Lamoine Board of Assessors



Hancock County Sheriff's Department Report

William F. Clark
Sheriff

Richard D. Bishop
Chief Deputy

TO THE RESIDENTS OF LAMOINE, MAINE

GREETINGS,

I am please to provide you with a summary of the events our Sheriff's Department was involved with in your town in 2008. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

Agency Assist	12	Information	11
Alcohol Offense	2	Intoxicated Person	1
Arrest Warrants	3	Juvenile Problem	3
Attempt to Locate	1	Lost/Found Property	1
Attempted Theft	1	Littering	1
ATV Complaints	2	Medical Emergency	1
Burglary	2	Motor Vehicle Accident	3
Citizen Dispute	9	Motor Vehicle Complaint	15
Citizen Assist	21	Sex Offense	1
Criminal Mischief	1	Serve Subpoena	14
Dead Body	3	Suspicion	33
Disorderly Conduct	6	Serve Protection Order	5
Domestic	4	Traffic Accident	20
Drug Violation	4	Traffic Hazard	1
DUI Alcohol/Drugs	3	Threatening	3
False 911 Call	6	Traffic Offense	8
False Alarm	3	Theft	15
Fatal Motor Vehicle Acc.	1	Trespassing	1
Forgery	1	Vandalism	5
Found Property	1	Violation Bail Conditions	2
Fraud	3	Violation Protection Order	2
Harassment	9		

Respectfully Submitted,

A handwritten signature in cursive script that reads "William F. Clark".

William F. Clark, Sheriff

Lamoine Volunteer Fire Department Report

Type	Lamoine	Hancock	Ellsworth	Trenton	Sullivan	Brooklin	Mt. Desert
Structure		7	4	2	2		1
Electrical	1						
Wires/Tree in Road	5						
Motor Vehicle Accidents	9			2			
Flooding-Road	6						
Flooding-Home	2						
False Alarm	3						
Rescue Calls	2						
Water Rescue	2						
Vehicle Fires	2						
Wildfires	1						
Chimney Fires	2						
Agency Assist	2					1	
Total	37	8	4	4	2	1	1



(Lamoine firefighters assist at scene of the Church of Life & Praise fire in Ellsworth in July)

The men and women of the Lamoine Volunteer Fire Department responded to 57 calls for assistance during 2008

with well trained crews and equipment that performed as expected. While there were no major fire losses in town this year, Hancock County suffered some major fires to which our assistance was requested. Our department joined closely with Ellsworth in extinguishing a fire in July at the Church of Life and Praise next to Ellsworth High School. Ten days later we sent firefighters to Northeast Harbor to help stop the spread of a major fire in that village's downtown.

Here at home we were most often called to road problems – be it motor vehicle accidents, flooding, or trees falling across the road. Those calls made up more than half of the in-town responses. Our cadre of volunteers grew slightly this year with some new community members joining the department. Three firefighters, Brett Jones, Peter Goebel and Michael Jordan, completed their Firefighter II training, giving us a very high percentage of fully trained firefighters.

The department upgraded the Self Contained Breathing Apparatus (SCBA's or airpacks) this year by purchasing new, higher capacity and lighter weight units. Instead of roughly 20-minutes inside a smoky atmosphere, firefighters can spend about twice as long without having to change air tanks. The Department paid \$30,000 through privately raised funds for the upgrade. In late 2007 the department also spent approximately \$17,000 to significantly upgrade its rescue tools. We appreciate all the public support.

In the coming year, we are in hopes to upgrade the fleet by purchasing a new brush truck. The existing truck is approximately 23-years old, and was purchased from federal government surplus. A new truck would replace that truck and a 33-year old pumper truck, both of which have some serious maintenance issues. We're pleased the budget committee has recommended borrowing to purchase a new truck and the Department is prepared to contribute \$20,000 toward the purchase.

Respectfully Submitted,
George "Skip" Smith, Fire Chief

Planning Board Report

Though the economy has significantly slowed development of properties, your Planning Board still had a very busy year in 2008. The Board's work included scrutiny of each application received and development of several ordinance changes to be presented to the town meeting in April.

Subdivisions – The Board denied an application for a subdivision by Sno Drum LLC proposed for Shore Road at the intersection with Lamoine Beach Road after determining that the entrance onto the public road did not meet the ordinance provisions.

The Board approved a 9-lot subdivision (Raccoon Hollow) proposed by Rebecca Joy that extends from the Salt Water Farm subdivision on Pasture Way. The original plan had to be reconfigured due to the presence of a bald eagle nest.

The Board approved an 11-lot subdivision (Marlboro Woods II) proposed by Timothy Ring that extends the Marlboro Woods subdivision on Lydia's Lane

The Board denied an 11-lot subdivision (Partridge Cove Estates) proposed by Wayne Wright because the road as proposed did not meet the requirements of the Building and Land Use Ordinance. After receiving a hardship variance from the Board of Appeals, the Board then approved the subdivision.

Lamoine State Park – A Site Plan Review and Shoreland Zoning Application from the State of Maine for erection of a group use pavilion and RV septage dumping station was denied by the Planning Board in July. No appeal was filed.

Home Occupations – The Board approved the following home occupation applications:

- John & Lynne Karst – Seafood sales stand
- Kelli Willard – Day Care
- William Fennelly – Bait Shop

Gravel Pit Renewals – The Board visited numerous gravel pits seeking renewal this year, including pits owned by Harold MacQuinn, Inc., RF Jordan & Sons, John W. Goodwin Jr., and Michael Keene.

Ordinances – The Board is proposing changes to the Gravel Extraction Ordinance clarifying the process used to process permit applications. Changes to the Building and Land Use Ordinance are being proposed to better define road needs in regard to roads and public street entrances. A minor change to the Site Plan Review Ordinance is proposed. We hope that you ask questions about the proposed changes at the meetings planned prior to the town meeting.

Membership – We welcome former Selectman Chris Tadema-Wielandt and the Reverend John Holt to the board, joining Michael Garrett, Jim Gallagher, and alternates Melody Havey and Michael Jordan.

Gordon Donaldson, Chair

Board of Appeals Report

After a year with no action requested of the Board of Appeals in 2007, the past year has been relatively busy.

In February, the Board held an organizational meeting, selecting Griff Fenton as chair, Nick Pappas as vice-chair, and asking Administrative Assistant Stu Marckoon to serve as secretary. The Board dealt with two appeals during the year.

Sharkey vs. Board of Selectmen - The Board received an appeal from Robert Sharkey asking that it review the denial of a petition submitted to the Board of Selectmen requesting a special town meeting be called to vote on an ordinance requiring all town meeting matters be decided by referendum. The Board advised that it did not have jurisdiction in this matter.

Wright vs. Planning Board (variance) - The Board received an appeal from Wayne Wright asking for a hardship variance on the width of a proposed subdivision road (see Planning Board Report). The Army Corps of Engineers and the Department of Environmental Protection ordered that the road be narrower (20-feet) than required in the Building and Land Use Ordinance (24-feet) in order to preserve wetland areas. The Board found the federal and state requirements imposed a hardship that would render land beyond the wetland area unusable and granted the variance.

Membership on the Board of appeals included James Crotteau, Jay Fowler, John Wuorinen, Hancock "Griff" Fenton, Nicholas Pappas, and alternates Reginald McDevitt and Merle Bragdon.

*Respectfully Submitted,
Griff Fenton, Chair*

Cable TV Committee Report

The Lamoine Cable TV Committee made some major improvements to the infrastructure of the televising equipment at the town hall in 2008 with more equipment due in 2009. The renovations at the town hall created a technology center room. This will greatly aid equipment operators televising live meetings.

The TV committee also made sure that all the various school budget and consolidation meetings were recorded and televised for cable subscribers. All Selectmen, Planning Board, Budget Committee, and Appeals Board meetings, and most Conservation Commission Meetings were televised live and recorded for replay.

Active members of the committee include Merle Bragdon, Henry Ashmore, Stu Marckoon, Nicholas Pappas, and Patty Heath with great help from Selectman Brett Jones

Submitted by: Bill Butler, Chair

Code Enforcement Officer's Report

Though the economy affected sales greatly in 2008, building activity did not differ all that much from 2007. The Code Enforcement Office issued 57 Building and Shoreland Zoning permits and 50 plumbing permits. That's one less building permit and 7 more plumbing permits than 2007.

Permit Type	# Building Permits	# Shoreland Permits	Plumbing Permits	
Additions	5	2	Hookup only	2
Apartment	1		Internal only	4
Arbor	1		Internal/Hookup	19
Camp	2		Replacement System	2
Deck	13	1	Replacement Tank	2
Foundation	1		Septic Systems	20
Garage	7		Tank Only	1
Play House	1		Variances	2
Residence	14	2		
Shed	9	2		
Sign	3	2		
Steps to Shore	1	1		
Total	58	10	Total	50

During 2008 the Code Enforcement Office took several enforcement actions, including:

- » Resolved a situation off Mud Creek Road where two camps had been built without a permit.
- » Assisted the Selectmen in implementing a consent agreement with Bradford Towing on Jordan River Road in regard to used vehicle sales display setback
- » Followed up on removal of a dangerous building on Berry Cove Road – the building was successfully razed as per order
- » Investigated a complaint that a septic system was encroaching on a well head off Buttermilk Road and determined it was a civil matter between abutting landowners
- » Issued a notice of violation to a subdivision developer after a lot was allegedly clear cut in the Shoreland Zone.
- » Investigated a complaint of an automobile graveyard law violation on Douglas Highway and determined there was not a violation.

Michael Jordan continues to serve as the Deputy Code Enforcement Officer and Deputy Local Plumbing Inspector, having become certified as an LPI during 2008.

The Code Enforcement Office is open on Tuesdays from 10AM to Noon and by appointment.

Dennis Ford, Code Enforcement Officer

Lamoine Parks Commission Report

Completion of approved projects was the goal of the Parks Commission in 2008.

Lamoine Beach - The handicap access signs and stalls were added to the parking lot and the wooded area by the bathroom was cleared to make it more presentable. In the spring, we had our annual cleanup day in which we got the Park back into shape from the long winter. This year new grills and more functional trash can tops will be installed.

Bloomfield Park - We had our annual cleanup day in the spring. Throughout the summer and fall the woods clearing effort continued. We plan to finish the clearing this Fall. A small seasonal shore trail to the left of the beach was reclaimed and plans to do the same on the right side will occur this summer. Also, a loop trail will be blazed on the 2 acres of park property to the left of the beach. Look for a few picnic tables in the woods by the shore as well. The road project, which consisted of grading the steep entrance and the old road, and creation of a new section of road and a small parking area, was completed in December. We are excited that the vision for this area is starting to take shape!

Marlboro Beach - Nature is still at work!

Although we did not make our deadline in installing the kiosks at Lamoine Beach and Bloomfield Park in 2008, they will be completed in 2009. We believe that the final product will be worth the wait and hope you feel the same.

In 2008 we co hosted the 3rd annual Flattop 5K Road Race and Kids Fun Run. 130 runners participated. Planning is underway for the 4th annual to be held March 28th. This has become a favorite for local runners. We encourage everyone to join us to pay tribute to Bill Pinkham and support the Sumner Memorial High School Runner Scholarship Fund and the Lamoine Parks Commission. Walkers are welcome!

In closing, we continue to believe we are fortunate as a community to possess these three areas to enjoy and will continue our focus and commitment to continually look at ways to maintain them in a manner to protect and preserve them, as well as make them more enjoyable and safe to use by the residents of Lamoine. We meet the third Tuesday of the month and welcome suggestions and ideas regarding these areas. Thank you for your support in 2008.

Kerry Galeaz, Chair
Sara O'Connell, Secretary
Christa Brey
Julie Herrick
Nathan Mason
Richard Brey, Alternate

Road Commissioner's Report

The year was relatively kind to Lamoine's Roads, but the economy was not. Most of the maintenance issues involved shoulder damage from heavy rains and clogged up culverts. Help from the Federal Emergency Management Agency allowed damage to roads in 2007 to be fixed, and money appropriated locally was able to be carried forward in the road fund, which held a healthy balance at the end of the fiscal year.

The major work included final completion of the Salt/Sand building. Jay Fowler & Sons did a bang up job, and the building has proven to be very functional and attractive. By storing the salt and sand under cover, our plow contractor's efforts have been more effective and efficient, and the environment has been spared the harm of salt contamination.

The town paved a portion of Walker Road, Birchlawn Drive and South Birchlawn Drive in the summer of 2008. We had to do some negotiating due to a major increase in the price of asphalt, and accomplished the paving goal by putting down a slightly thinner coat of mix. There was even a little bit left over to smooth up a small section of Buttermilk Road, which is on the paving list for 2009.

Speaking of the coming year, we also hope to do some tree trimming, especially on Shore Road, add a 2nd culvert to a spot on Needles Eye Road that floods during heavy rain storms, and to properly shape shoulders and replace driveway culverts as needed on other roads. The Selectmen are in the process of talking about some contract changes with the Snow Plowing contractor which helps ensure fair payment during tough weather or economics that drive the price of fuel to extraordinary levels.

Thanks, too, goes to the members of the Lamoine Volunteer fire department who were called numerous times in the past year to remove trees that fell on both state and local roads.

Dennis Ford, Road Commissioner

In a cloud of dust, George Crawford sweeps the winter sand from the roads and public parking areas



Solid Waste Report

A major change took place at Lamoine's Transfer Station in 2008. Allen Sternfield, the only attendant the town ever had at the facility, retired. Allen served nearly 15-years as the transfer station manager, and the Board of Selectmen hired Bill Fennelly, a former fill-in attendant to take his place.

The amount of trash Lamoine residents threw out actually decreased slightly in 2008 – falling under 600-tons for only the second time since 2000. The Penobscot Energy Recovery Company facility incinerated 599.59 tons of trash. We'd like to think that more recycling led to the reduction in trash being incinerated, and there did seem to be some pickup in the recycling rate. The 2008 figures are not fully in yet, but through July, Lamoine had sent 4-more tons to be recycled than in 2007. The 2007 adjusted recycling rate for Lamoine was 46.84% according to the State Planning Office. That's up from 35.1% in 2006, and represents the 2nd best recycling year ever in town.

Lamoine residents participated in a Household Hazardous Waste (HHW) cleanup sponsored by the MDI League of Towns and the Acadia Disposal District. The participants sent 4-times as much hazardous waste for proper disposal, and a whopping 10-times as much Universal Waste (TV's, monitors, fluorescent bulbs) to the cleanup.

The Adopt-A-Road program was a big success this year as well, with volunteers cleaning up roadside trash, sometimes in great quantities. Our thanks to Georgia Munsell for heading up that effort.



*Retired Transfer Station Manager
Allen Sternfield*



*Georgia Munsell helps install the
Adopt-a-Highway sign on Mud
Creek Road*



Conservation Commission Report

The Lamoine Conservation Commission meets the second Wednesday of each month at the Town Hall and provides education about, and a forum to promote conservation in Lamoine. The Commission sets aside part of every meeting to hear the concerns of those attending.

The Commission tries to have educational speakers several times a year. This year we hosted William Fennelly, the new manager at the Lamoine Transfer station, who is eager to work with others to do recycling work with schoolchildren. Anyone interested in pursuing this should contact Bill or Nancy Pochan of the Recycling Subcommittee. Bethany Atkins of the Beginning with Habitat program presented the Town with a new set of habitat maps and talked of the importance of the relatively large habitat blocks that Lamoine enjoys and the importance of leaving them intact and creating wildlife corridors between them.

Dr. Jane Disney and Dr. George Kidder spoke in the summer about the eelgrass restoration project in Frenchman Bay. Eelgrass is an important nursery for lobsters and other valuable resources and was once wide-spread throughout Frenchman Bay, but is now found only in certain protected areas, such as the Jordan River. This is another project that might involve students from Lamoine and which requires volunteers.

The Conservation Commission held two stargazing events, hosted by Lamoine-resident Linda Penkalski, to enjoy the night sky. Around the country, more and more areas are so swamped with light that the night sky is greatly diminished. Acadia National Park is said to be the only national park east of the Mississippi from which you can see the Milky Way. An effort to educate people about proper lighting to minimize light diffusion is underway all around Frenchman Bay. The event was well-received and is likely to be repeated annually.

The GET WET! water testing program continues in the Lamoine Consolidated School in 2008-2009, and is also being used elsewhere in Maine. Bob Pulver and Carol Korty continue to spearhead this successful effort, which both introduces students to hands-on science and slowly builds a database of water quality in Lamoine. The Commission's drinking water advocacy continued with recommendation of a proposed Aquifer Protection Overlay Zone Ordinance, which the Planning Board will consider in 2009.

Thanks to the efforts of Georgia Munsell, the annual roadside clean-up has been replaced by the Adopt-A-Highway program. Many families have agreed to regularly patrol a section of the roads in town.

A new project for the Commission is preparation of an Open Space Inventory of the Town, scheduled for presentation to the Select Board prior to the end of 2009.

The Conservation Commission made its second presentation of the Lamoine Conservation Award at the Town Meeting in April, 2008. This year the award went posthumously to Ellis (Sam) Holt, who was instrumental in mobilizing community awareness of drinking water issues and obtaining the first scientific work on Lamoine's aquifer. In addition, the Conservation Commission advocates each year for a modest amount of money to be placed in a Land Conservation Reserve Fund for future projects.

The Conservation Commission thanked Donna Theall for her steady participation on the Commission and welcomed David Schick as a new member. Current Conservation Commission members are Fred Stocking, (Chair), Lynda Tadema-Wielandt, Bob Pulver, Carol Korty and David Schick (Secretary), with Annie Crisafulli and Nancy Pochan, alternates. All are welcome to attend and participate.

Veterans' Memorial Committee Report

Credit for creating the Lamoine Veterans Memorial goes to a large group of dedicated volunteers. The idea started several years ago with Reggie McDevitt as the town explored its long term needs. Reggie kept pressing the matter and 2008 was the year it all came together.

The Veterans Memorial Committee formed by the Selectmen in 2006 designed a beautiful monument and came up with numerous fundraising plans to pay for it.



(Above – the crew from Jay Fowler & Son digs the first hole. Left, Fred Wieninger & crew set the base and monument stones into place)



The committee is most grateful to member Jay Fowler who donated his time and his company's efforts for the site work on the north side of the Lamoine Town Hall. In late August, the proper holes were dug, and the pieces of the monument were put in place and the town was buzzing.

Resident Jay Barnes set a number of perennials in place. Bricks inscribed with names of veterans and folks who donated to the cause were laid on the walkway to the stone itself. Flag poles to display the American, Maine and POW/MIA flag were installed, and by September 19th, the project was ready to be unveiled to the public. And what a glorious time it was. Scores of people were bused to the town hall from the school. World War Two veteran Del



Merrill (left) gave the keynote address. The VFW post (above) provided a color guard complete with a rifle salute. The Lamoine School band played patriotic selections, while back at the school members of the committee held a reception for any and all. It went off without a hitch. The committee has continued to raise funds even after the construction and dedication. Of the \$12,000 borrowed from the town's capital improvements fund, it's hoped that less than \$4,000 will be owed by the end of FY 09, and that town meeting will forgive the outstanding balance.

Respectfully submitted,

Jo Cooper, (Chair), Kathleen DeFusco (Secretary), Marion McFarland, Walton McFarland, Jay Fowler, Reginald McDevitt, George Smith and Ken Fredette

Administrative Assistant's Report

This past year has been one of opportunity and accomplishment in Lamoine, and I'm very proud to live and work in this community. Our citizens are involved, engaged, passionate, and proud. Your town government is not extravagant, but your elected officials have made sure that the tools and personnel are in place to carry out the functions that are required.

The challenges we've faced this year will continue to mount as the economy remains relatively weak nationally. State funds for education and for portions of our local government operation are drying up. That means either some services will have to be reduced, fees or property taxes must increase, or some creative ways must be found to accomplish the same tasks more efficiently. Even small steps are paying off – for example, we changed telephone service providers, cutting the monthly bill at the town hall (and soon the fire station) in half. We negotiated with a paving contractor to put down a little thinner coat of paving this summer to stretch the material to cover what was intended to be paved after the price rose sharply. And instead of completely replacing a balky computer in the Clerk's office, we installed more memory, and for \$40 instead of \$500 we have essentially a new computer.

We also accomplished some major projects this summer. The Veterans' Memorial, which sits right outside my window, is a beautiful addition to the town hall property. The renovation inside the town hall has allowed the operation to transact business much more efficiently and has enhanced the security of the staff and the assets of the town.

But it's people who make it all work. **Kathy DeFusco** resigned this summer, and while I miss the day to day with her, she's still in on a regular basis to work with the Veterans' Memorial Committee and to keep me in my place. Her replacement, **Diane Carter** has proven to be a delightful addition to the staff and a quick study. **Jennifer Kovacs** enters her 6th year with us and was certified by the Maine Town and City Clerk's Association this year. You couldn't ask for a nicer and more knowledgeable co-worker. Thanks too go to the entire Board of Selectmen for the support on the job.

My family continues to grow. Our older daughter, Sarah, is off to college in Waterville, making the Dean's List and excelling at Intercollegiate Volleyball. Our younger daughter, Rebecca, is in the midst of her sophomore year at Ellsworth High School. My wife and I have enjoyed being sports officials (baseball, basketball, cheering) in our spare time, while both reaching the half-century mark during 2008. We thank-you for being good neighbors and supportive friends.



*Stu Marckoon, Administrative Assistant to the Selectmen
(Looking from the new office window)*

Town Clerk's Report

January 1, 2008 to December 31, 2008

Jennifer M. Kovacs, Town Clerk
 Kathleen DeFusco, Assistant Town Clerk until 7/2008
 Diane Carter, Assistant Town Clerk 9/2008

Births

Residents- Out of Town	
Males	7
Females	6
Total	13

No births occurred in Lamoine during 2008

Marriages

Residents Married Outside of Lamoine	5
Residents Married in Lamoine	2
Non-Residents Married in Lamoine	3
Non-Residents License Issued	2
Total	12



Town Clerk Jennifer Kovacs at the new service counter window

Deaths

Residents who died out of Town

Julie A. Herrick, April 13, 2008
 Edward H. Wallace, June 13, 2008
 Eleanor T. Norris, September 3, 2008
 David L. MacDonald Sr., September 17, 2008
 Richard L. Linscott, November 13, 2008
 Kenneth O. Bragdon Sr., November 19, 2008
 Bertha M. Rosebrook, November 23, 2008
 Madeline A. Bragdon, December 5, 2008

Residents who died in Town

Janet B. Toman, January 18, 2008
 Linda Mannisto, January 27, 2008
 Robert W. Higgins, March 4, 2008
 Ralph M. Murphy Jr., March 24, 2008
 Richard H. Grindle, April 11, 2008
 Francis J. Murray, April 30, 2008
 Bruce A. Sommer, June 21, 2008
 Albina A. Gorman, July 12, 2008

Dog Licenses Issued for the 2008 Licensing Year (10/1607 to 10/15/08)

Males/Females	36
Spayed/Neutered	268
Total Dogs Licensed	304

*Does not include on-line registration sales through the State of Maine



Assistant Town Clerk Diane Carter

Tax Collector's Report – 2008/09 Property Tax

As of December 31, 2008

Tax Commitment 8/23/08		\$2,170,983.60
Prepaid Taxes	(\$4,874.45)	
Submitted to Treasurer	(\$1,463,105.32)	
<i>Total Collected</i>	<i>\$1,467,979.77</i>	
Balance Due 12/31/08		\$703,003.83

Supplemental Taxes Imposed September 5, 2008

Amount Committed	\$77,253.73
Submitted to Treasurer	\$77,253.73
Balance Due 12/31/08	\$0.00

At a special town meeting in July, the voters approved having the property tax payments due in two installments, October 31, 2008 and February 28, 2009. Because of the number of taxpayers who've utilized the two payment option, listing the individual amounts due as of December 31, 2008 is impractical.

2007/08 Property Tax

As of June 30, 2008 (end of the fiscal year)

Tax Commitment 8/22/07		\$1,661,743.30
Prepaid Taxes	(\$1,219.50)	
Submitted to Treasurer	(\$1,629,130.42)	
Tax Liens Filed 6/16/08	(\$31,319.88)	
Total Collected	<i>1,661,669.80</i>	
Balance		\$73.50*

*Personal Property Tax – Owed by Barry Norris

Excise Taxes Collected

Automobile Excise Taxes Collected Fiscal Year ending 6/30/08	\$299,826.00
Watercraft Excise Taxes Collected Fiscal Year ending 6/30/08	\$3,884.74

Respectfully Submitted,

Jennifer M. Kovacs, Tax Collector

Treasurer's Report

The Town of Lamoine found itself in a relatively strong financial condition at the end of fiscal year 2008 (June 30, 2008), though roughly a quarter million dollars less was in the bank than the year before. The town continues to have a positive cash flow and has met all its expense obligations. There are some warning signs for FY 09 and beyond – all of them beyond the control of the town.

While the value of invested money was greatly eroded in 2008, a conservative investment approach by the town in federally backed securities saw no degradation in the base value of those investments. Interest income, though, will fall for fiscal year 2009, and is unlikely to meet the budget expectation. Two factors come into play – the overall economy has seen interest earning rates fall significantly, and the changeover to a twice per year property tax due date means less money is coming in during October, and thus is not earning interest in the town's investment accounts for 4-months.

Other revenues are also experiencing some backpedaling. Excise taxes are unlikely to meet budget expectations thanks to a serious slowdown in new vehicle sales. The state is likely to vote on a bill that, if passed, would greatly alter excise tax rates on newer vehicles. The excise taxes collected in FY 2008 were just under projection (0.058%), and we're seeing faster erosion in excise revenues during FY 2009. Permit income from building and other types of code enforcement fees is also expected to drop off a bit.

On the expense side, the town did OK in FY 2008. Animal control exceeded its budget due to a rabies outbreak and special shots and training needed for that. School expenses were barely within adjusted budget levels. Excluding education, the town spent \$84,000 less than what was budgeted, while generating about \$20,000 more in revenue than was budgeted, for a net positive impact on the fund balances of over \$100,000.

The town did not foreclose on any property due to unpaid taxes. In fact, the number of foreclosure notices sent by the town was down a bit in FY 2008. The only bond (excluding the school renovation bond) outstanding at the end of FY 08 was for a fire truck and that was retired in early August.

Municipalities depend on the State of Maine for part of the revenue stream, and Governor John Baldacci has ordered across the board 10% funding cuts which will greatly affect education funding. It remains to be seen how school consolidation will impact expenses and revenues.

Stu Marckoon, Treasurer

Town of Lamoine - Balance Sheet - June 30, 2008

Account	Account Description	Debit Amt	Credit
1-01-001	Cash - FNBBH Checking	\$52,454.63	
1-01-02.1	FNBBH Investment Mgt	\$505,296.59	
1-01-09	Petty Cash	\$200.00	
1-01-20.00	Prepaid Taxes		1,533.85
1-01-21.03	Personal Property Tax 03-04	\$754.60	
1-01-21.07	Pers Prop Tax due 10/31/07	\$73.50	
1-01-25.06	2006/07 Tax Liens	\$6,405.82	
1-01-25.07	Liens 2007-08 Taxes	\$24,352.49	
1-01-50	Accounts Receivable	\$6,681.73	
1-01-52	Demolition Debris Receivable	\$676.96	
1-01-70	Due from Other Funds	\$1,610.51	
1-02-01	Code Enforcement Fund	\$9,960.42	
1-03-50	Education Fund - Receivable	\$898,164.17	
1-06-01	Fire Truck Reserve Fund	\$11,525.89	
1-07-01	Salt Sand Shed Res Fund	\$496.89	
1-09-01	Road Assistance Fund	\$1,926.16	
1-10-01	Education Capital Reserve	\$2,802.55	
1-11-02	Portable Classroom Maintenance	\$7,043.69	
1-13-01	Revaluation Reserve	\$40,770.29	
1-14-01	Parks Fund	\$4,066.40	
1-15-01	Cable TV Fund	\$12,044.46	
1-16-01	Insurance Deductible Fund	\$5,487.10	
1-17-01	Harbor Fund	\$6,633.35	
1-18-01	Veterans' Memorial Fund	\$10,298.31	
1-19-01	Capital Improvements Account	\$128,552.59	
1-20-01.1	Cemeteries - East Lamoine	\$2,576.64	
1-20-01.2	Cemeteries - Forest Hills	\$2,361.95	
1-20-01.3	Cemeteries - Marlboro	\$8,528.05	
1-30	Fixed Assets	\$9,343,961.11	
1-30-01	Land Conservation Fund	\$1,029.84	

Total Assets \$11,095,202.84

Account	Account Description	Debit	Credit Amt
2-01-02	Accounts Payable		\$112,774.49
2-01-02.2	Conservation Cmsn Payable		\$200.03
2-01-03	Encumbered funds carried fwd		\$8,516.00
2-01-04	Tax Overcharge Payable		\$10.00
2-01-40	Notes Payable		\$0.00
2-03-01	Teacher's Contract Payable		\$103,716.15
2-03-02	Accrued Wages Payable-Ed.		\$15,796.86
2-03-03	School Operations Payable		\$38,271.77
2-20-01	Due to Gen. Fund - Cemetery		\$1,610.51
2-40-01	Deferred Property Tax Revenue		\$26,813.22
	Total Liabilities		\$307,709.03

3-01-01	Unreserved/Undesignated Fund		\$352,511.60
3-02-01	Code Enforcement Fund		\$9,333.42
3-03-01	Education Fund		\$740,336.19
3-06-01	Fire Truck Reserve Fund		\$11,525.89
3-09-01	Road Fund		\$85,439.42
3-10-01	Education Capital Reserve		\$9,765.39
3-12-01	Animal Control Fund		\$294.89
3-13-01	Revaluation Fund		\$40,770.29
3-14-02	Parks & Recreation Fund		\$4,474.38
3-15-01	Cable TV Equipment Fund		\$19,051.52
3-16-01	Insurance Deductible Fund		\$3,776.80
3-17-01	Harbor Fund		\$8,026.54
3-18-01	Reserved for Endowments		\$11,856.13
3-18-02	Veterans' Memorial Fund		\$15,268.41
3-19-01	Capital Improvement Fund		\$129,071.99
3-30-01	Fixed Assets		\$9,343,961.11
3-31-01	Land Conservation Fund		\$2,029.84

Total Fund Balances \$10,787,493.81

Total Liabilities & Fund Balances \$11,095,202.84

Cash Account – Fiscal Year Ending June 30, 2008

Beginning Balance, June 30, 2008 \$48,539.91

Revenues from Treasurer's Receipts

Source		
Tax Collector/Clerk's Office		\$2,031,547.25
Code Enforcement Office		\$12,896.58
State of Maine (Education)		
General Purpose Aid	\$429,715.66	
DHHS/Medicaid	\$18,275.30	
Fuel Tax Refund	\$1,734.22	
	Subtotal	\$449,725.18
Municipal Revenue Sharing		\$66,566.05
Rapid Renewal (Excise Tax)		\$10,482.51
Investment Mgt. Transfers In		\$1,350,000.00
Interest (checking account)		\$5,979.61
Payroll withholdings		\$17,859.01
Donation to Parks Commission		\$25.00
State of Maine (Non-Education)		
General Assistance	\$1,115.67	
Homestead Exemptions	\$21,110.00	
Urban/Rural Road Prgm	\$27,668.00	
Animal Control Fine	\$50.00	
Tree Growth Reimburse	\$135.00	
Snowmobile Fees	\$364.10	
Veterans Exemptions	\$888.28	
Park Entrance Fees	\$1,315.45	
MEMA/FEMA	\$6,028.64	
	Subtotal	\$58,676.14
Liens, Fees & Interest		\$39,899.87
Miscellaneous Receipts		
Underpaid Expenses	\$0.40	
Uncashed checks	\$37.81	
Friends of State Park	\$35.00	
Returned Check Restitution	\$945.89	
Conservation Commission	\$937.50	
Veterans Memorial Cmte	\$1,402.84	
Sales of Emergency Kits	\$45.00	
Overpaid Tax Withholding	\$65.00	
WB Mason – Refund	\$87.19	
Lamoine VFD – mis-deposit	\$200.00	
Land Conservation Donation	\$1,000.00	
Insurance Dividend-MMA	\$1,446.00	
Cable TV Franchise Fees	\$7,701.52	
FEMA – Road Repairs	\$31,348.95	
	Subtotal	\$45,253.10
Expense Reimbursements		
State of Maine (Boiler License)	\$50.00	
Planning Board (Sno Drum)	\$69.28	
K&T Environmental (Fire)	\$103.00	
Planning Board (K&T Rental)	\$79.10	
Planning Board (JWJ LLC)	\$122.11	

The First (Checks)	\$134.66		
MRRA (Recycling Revenue)	\$6,072.67		
Acadia Disposal (HHW fees)	\$230.23		
Stuart & Lisa Branch	\$460.00		
Municipal Review Cmte.	\$12,962.32		
	Subtotal	\$20,283.37	
Education – Miscellaneous			
Jury/Witness Fees	\$55.40		
MSAD 26	\$20,983.90		
Lamoine School Dept.	\$765.58		
Maine School Management	\$929.00		
Jina's Gym	\$1,038.00		
Verizon	\$1,144.07		
Otis/Mariaville School Dept	\$2,480.04		
Lamoine School Lunch	\$38,225.30		
Town of Franklin	\$11,763.18		
ME Municipal Bond Bank	\$70,882.72		
	Subtotal	\$148,267.19	
Total Receipts to Checking Acct			\$4,257,460.86
Disbursements			
Expenditure Warrants 1-27		\$4,252,588.32	
Bank Service Charges		\$37.05	
Returned Checks		\$783.66	
Miscellaneous			
Overpayments to Vendors	\$2.45		
The First (Checks reimburse)	\$134.66		
	Subtotal	\$137.11	
Total Disbursed from Checking			\$4,253,546.14
Ending Balance – Checking Account			\$52,454.63

Expenditures

Beginning on the next page are the people and companies to whom town funds were disbursed on a warrant approved by the Board of Selectmen. The list is sorted by vendor name and broken out into the various categories that each vendor was paid.

To see the total spending in each line item of the budget, please refer to the budget printed later in this town report.

All disbursements are made by either check, debit card, or by on-line bill payment. Per policy approved by the Board of Selectmen, some disbursements, such as payroll, are made prior to the regular meeting at which the warrant is signed.

Vendor	Appropriation	Account	Amount
Acadia Disposal District	Solid Waste	HHW Collection	\$514.00
Michael Arsenault	Acct Payable	Animal Ctrl	\$173.80
Michael Arsenault	Animal Ctrl	Costs	\$222.01
AT&T Wireless	Adm	Telephone	\$30.91
AT&T Wireless	Solid Waste	Telephone	\$21.75
Jay Barnes	Cemetery	Maintenance	\$200.00
Bangor Hydro	Adm	Electricity	\$2,556.15
Bangor Hydro	Fire	Electricity	\$1,649.29
Bangor Hydro	Roads	Electricity	\$423.46
Tyler Black	Fire	Stipend	\$100.00
Russell Boynton Jr.	Acct Payable	Parks	\$176.50
Russell Boynton Jr.	Parks	Lamoine Beach	\$715.50
Branch Pond Marine	Acct Payable	Fire	\$327.65
Joan Broussard	Adm	Ballot Clerk	\$184.50
Brown's Communications	Fire	Radio Maint	\$685.45
Carleton Brodie	Fire	Stipend	\$200.00
Angie Butler	Fire	Stipend	\$200.00
William Butler	Fire	Stipend	\$200.00
Christine Callahan	Overpaid	Refund	\$3.41
NAPA Auto Parts	Fire	Boat Maint	\$8.14
Cargill Incorporated	Roads	Salt	\$9,145.41
East Lamoine Cemetery	Acct Payable	Vets Graves	\$680.00
Robert Christie	Overpaid	Refund	\$2.40
Circle K Locksmith	Fire	Station Maint	\$875.00
Colwell Diesel	Fire	Truck Maint	\$1,703.41
The Copy Center	Adm	Town Reports	\$1,490.92
County Ambulance	Public Safety	Contract	\$10,465.00
George Crawford	Solid Waste	Maintenance	\$325.00
George Crawford	Roads	Sweeping	\$1,930.00
Cecilia Ohmart	Adm	Health Officer	\$100.00
Kathleen DeFusco	Adm	Asst. Clerk	\$7,628.50
Dell Computers	Adm	Office Supply	\$94.49
Downeast Office	Adm	Elections	\$6.29
Digital River	CTV	Parts	\$34.99
State of Maine	Dog	Reg Fees	\$1,140.00
Cynthia Donaldson	Adm	Selectman Pay	\$1,000.00

Vendor	Appropriation	Account	Amount
Angelo's Pizza	Adm	Training	\$21.37
Michael Arsenault	Animal Control	Labor	\$890.00
Michael Arsenault	Animal Control	Mileage	\$460.56
AT&T Wireless	Fire	Telephone	\$46.04
City of Bangor	Animal Control	Rabies Shots	\$630.00
Bard Industries	Parks	Lamoine Beach	\$117.85
Bangor Hydro	Adm	Gen'l Assistance	\$1,362.28
Bangor Hydro	Solid Waste	Electricity	\$362.48
Bangor Hydro	Roads	Streetlights	\$716.50
Garrett Bowden	Fire	Stipend	\$200.00
Russell Boynton Jr.	Fire	Stipend	\$200.00
Russell Boynton Jr.	Parks	Bloomfield	\$92.00
Branch Pond Marine	Fire	Boat Maint	\$188.89
Brown's Communications	Acct Payable	Fire	\$225.00
Brown's Communications	Fire	Pagers	\$1,840.00
Brown's River Bindery	Adm	Record Preserve	\$1,871.00
William Butler	Adm	Ballot Clerk	\$58.50
C&C Machine Shop	Fire	Stn. Repair	\$1,627.10
NAPA Auto Parts	Fire	Truck Maint	\$100.86
NAPA Auto Parts	Fire	Truck testing	\$9.70
James Carney	Fire	Stipend	\$200.00
Forest Hill Cemetery	Parks	Vets Graves	\$300.00
Cingular	Acct Payable	Telephone	\$34.00
Colwell Diesel	Acct Payable	Fire Truck Maint	\$670.20
S. Josephine Cooper	Adm	Selectman Pay	\$1,600.00
Brian Corrigan	Harbor	Deputy Pay	\$250.00
George Crawford	Acct Payable	Road Maint	\$1,675.50
George Crawford	Roads	Mowing	\$1,400.00
Catherine Bragdon	Adm	Ballot Clerk	\$463.50
Downeast Aids Network	Social Service	Donation	\$600.00
Kathleen DeFusco	Adm	Mileage	\$120.40
Downeast Office	Adm	Office Supply	\$373.23
State of Maine	Solid Waste	Licensing	\$375.00
Secretary of State	Motor Vehicles	Reg Fees	\$56,253.75
Allen Doll	Cap Projects	Salt/Sand Shed	\$33,450.00
Cynthia Donaldson	Adm	Ballot Clerk	\$27.00

Vendor	Appropriation	Account	Amount
Registrar.gov	Adm	Website Reg	\$125.00
Downeast Graphics	Solid Waste	Permit Books	\$181.20
Eastern Agency-Aging	Social Service	Donation	\$250.00
EBS	Fire	Hydrant Maint	\$39.80
Electronic Tax Payment	Medicare	Withheld	\$1,585.57
Electronic Tax Payment	Earned Income	Credit	-\$1,201.00
Electronic Tax Payment	Adm	Medicare	\$1,585.52
Ellsworth American	Adm	Advertising	\$376.57
Ellsworth American	Planning Brd	Advertising	\$427.88
City of Ellsworth	Demo Debris	Receivable	\$4,140.75
Faith In Action	Social Service	Donation	\$600.00
Edward Farnsworth	Fire	Stipend	\$200.00
William Fennelly	Solid Waste	Labor	\$380.00
Richard Fennelly Jr.	Port Classroom	Maintenance	\$80.85
First American RE Tax	Overpaid	Refund	\$2,640.40
Gail Fletcher	Overpaid	Refund	\$2.99
The First	Revaluation	Fund Addition	\$10,000.00
The First	Land Conserv	Transfer In	\$1,000.00
Dennis Ford	Acct Payable	CEO	\$442.80
Dennis Ford	CEO	Supplies	\$7.74
Dennis Ford	Roads	Cmsr Pay	\$500.00
Jay Fowler	Acct Payable	Roads	\$2,802.00
Jay Fowler	Salt/Sand	Construction	\$38,100.00
Jay Fowler	Roads	Mill Road	\$2,892.28
Jay Fowler	Roads	Asa's Lane	\$96.50
Jay Fowler	Roads	Raccoon Cove Rd	\$500.00
Jay Fowler	Roads	Berry Cove Rd	\$1,500.00
E. Jane Fowler	Adm	Assessor Pay	\$1,500.00
Douglas Frangillo	Overpaid	Refund	\$12.63
Kerry Galeaz	Parks	Bloomfield Pk	\$5.00
Gilman Electric	Adm	Lighting	\$186.96
Peter Goebel	Fire	Radio Maint	\$31.50
Gold Star Cleaners	Fire	Turnout Gear	\$5.00
Hamilton Marine	Harbor	Equipment	\$452.54
Registry of Deeds	Adm	Deed Copies	\$99.00
Hancock County	County Tax		\$98,608.64

Vendor	Appropriation	Account	Amount
Downeast Horizons	Social Service	Donation	\$600.00
Downeast Graphics	Code Enforce	Permit Books	\$125.25
EBS	Acct Payable	Parks	\$94.18
Electronic Tax Payment	FICA	Withheld	\$6,779.40
Electronic Tax Payment	Federal Tax	Withheld	\$6,625.97
Electronic Tax Payment	Adm	FICA	\$6,779.46
EHS Class of 1987	Parks	Refund	\$50.00
Ellsworth American	Adm	Newsletter	\$900.00
Ellsworth American	CEO	Advertising	\$46.93
Ellsworth Pub. Library	Library	Donation	\$6,345.00
Family Fuel	Adm	Gen'l Assistance	\$285.00
Frenchman Bay Planning	Encumbered	Town Hall Renov.	\$2,100.00
Richard Fennelly, Jr.	Adm	Selectman Pay	\$1,000.00
The First	Invest Mgt.	Transfers In	\$875,000.00
Ann Fitzgerald	Overpaid	Refund	\$20.00
The First	Vets Memorial	Transfers In	\$10,000.00
The First	Insurance Ded.	Transfers In	\$1,000.00
Dennis Ford	CEO	Salary	\$15,126.80
Dennis Ford	CEO	Mileage	\$207.26
Dennis Ford	Road Cmsr	Mileage	\$10.44
Jay Fowler	Encumbered	Road Maint	\$31,566.18
Jay Fowler	Roads	Shore Road	\$9,331.22
Jay Fowler	Roads	Walker Road	\$5,617.75
Jay Fowler	Roads	Needles Eye	\$1,869.72
Jay Fowler	Roads	Seal Point Rd.	\$1,000.00
Jay Fowler	Roads	Birchlawn Dr.	\$5,954.25
Perry Fowler & Dad	Acct Payable	Road Maint	\$340.00
Kerry Galeaz	Parks	Lamoine Beach	\$95.63
Robert Gettman	Fire	Stipend	\$200.00
Peter Goebel	Fire	Stipend	\$200.00
Gold Star Cleaners	Acct Payable	Fire	\$59.75
Andrew Gold	Overpaid	Refund	\$1,996.30
Registry of Deeds	Adm	Liens/Filings	\$1,066.00
Registry of Deeds	CEO	Misc Filing	\$15.00
Hancock County	Public Safety	Dispatch RCC	\$2,346.93
Hannaford Food & Drug	Adm	Gen'l Assistance	\$69.96

Vendor	Appropriation	Account	Amount
Hannaford Food & Drug	Adm	Office Supply	\$26.99
Harmon's Pressure Wash	Parks	Lamoine Beach	\$225.00
Lynn Harvey	Overpaid	Refund	\$3.80
Patricia Haslam	Vets Memorial	Refund	\$50.00
Health Acadia	Payable	Emergency Kit	\$45.00
Albert Herrick	Fire	Stipend	\$200.00
David Herrick Sr.	Fire	Stipend	\$200.00
David Herrick Sr.	Harbor	Salary, costs	\$596.75
State of Maine	Solid Waste	Water Testing	\$1,812.00
Hospice of Hancock Cty	Social Service	Donation	\$150.00
Home Depot	Adm	Maintenance	\$35.82
Home Depot	Fire	Batteries	\$7.49
Home Depot	Cable TV	Parts	\$14.09
HUB International	Adm	Vol. Insurance	\$566.25
Hutchins Brothers	Adm	Office Supply	\$218.49
Inland Fish & Wildlife	Payable	Lic & Reg Sales	\$23,024.95
Industrial Protection	Fire	Equip Maint	\$1,356.00
ISG Thermal Systems	Fire	Equip Maint	\$277.06
Brett Jones	Adm	Selectman Pay	\$1,000.00
Brett Jones	Fire	Tools	\$23.57
Brett Jones	Fire	Turnout Gear	\$144.99
Michael Jordan	Acct Payable	CEO Wage	\$212.97
Michael Jordan	CEO	Deputy	\$2,186.26
Matthew Jordan	Fire	Stipend	\$100.00
John Karst	Fire	Stipend	\$200.00
John Karst	Fire	Turnout Gear	\$62.98
K&T Environmental	Fire	Truck Maint	\$21.00
K&T Environmental	Fire	Supply Hose	\$333.00
Harvey Kelley	Adm	Moderator	\$275.00
Jennifer Kovacs	Adm Salary	Clerk/Tax Col'r	\$13,395.25
Jennifer Kovacs	Adm	Lien fees	\$267.00
Lamoine School Dept	Acct Payable	Education	\$10,237.12
Lamoine School Dept	Education	Operations	\$1,365,581.72
Lamoine School Dept	Education	Capital	\$70,880.72
Lamoine Fire Dept.	Acct Payable	Mis-deposit	\$200.00
Lamoine Gen'l Store	Adm	Elections	\$67.31

Vendor	Appropriation	Account	Amount
Jonathan Harris	Fire	Stipend	\$200.00
Haslam Septic	Solid Waste	Septic Contract	\$800.00
Hancock Cty Plan Cmsn	Roads	Salt contract	\$25.00
Patricia Heath	Overpaid	Refund	\$15.00
Herrick & Salsbury	Parks	Bloomfield	\$920.00
David Herrick, Sr.	Solid Waste	Labor	\$198.00
David Herrick, Jr.	Fire	Stipend	\$200.00
Lamoine Hist. Society	Social Service	Donation	\$600.00
Home Depot	Adm	Lighting	\$17.89
Home Depot	Fire	Pump Maint	\$161.40
Home Depot	Roads	Snow Other	\$15.07
Christian Houmiller	Overpaid	Refund	\$16.02
James Hunnewell	Fire	Stipend	\$200.00
Inland Fish & Wildlife	Adm	Office Supply	\$1.60
OCE Imagistics	Adm	Copier Maint	\$1,037.07
Industrial Protection	Fire	Airpack Maint	\$751.64
Carlton Johnson	Fire	Stipend	\$200.00
Brett Jones	Fire	Stipend	\$200.00
Brett Jones	Fire	Hydrant Maint	\$15.70
Gerald Jordan	Fire	Stipend	\$200.00
Michael Jordan	Fire	Stipend	\$200.00
Nathaniel Jordan	Fire	Stipend	\$50.00
Gary Jordan Firewood	Adm	Gen'l Assistance	\$220.00
Jordan Lumber Company	Fire`	Foam	\$220.00
John Karst	Fire	Airpack Maint	\$54.38
K&T Environmental	Fire	Turnout Gear	\$2,074.90
K&T Environmental	Fire	Pump Maint	\$1,276.00
K&T Environmental	Fire	Truck testing	\$355.00
Kiser & Kiser Co.	Salt/Sand shed	Engineering	\$6,259.49
Jennifer Kovacs	Adm	Mileage	\$490.20
Town of Lamoine		Petty Cash	\$10.00
Lamoine School Dept	Acct Payable	Education Ops	\$57,800.67
Lamoine School Dept	Education	Personnel	\$812,414.18
PATRONS-Lamoine School	Overpaid	Refund	\$10.00
Lamoine Fire Dept.	Fire	Training	\$1,125.00
Lamoine Gen'l Store	Fire	Food-Call	\$59.40

Vendor	Appropriation	Account	Amount
Lane Constructions	Roads	Paving	\$88,182.64
Carolyn Larson	Acct Payable	Check Refund	\$102.23
Loaves & Fishes	Social Service	Donation	\$600.00
Dennis Lounder P&H	Fire	Furnace Maint	\$165.00
Lowe's Business Acct	Fire	Maintenance	\$5.88
ME Assoc. of Cons. Cmsn	Planning Brd	Dues	\$100.00
Stuart Marckoon	Adm Asst	Salary	\$42,549.97
Stuart Marckoon	Adm	Mileage	\$2,102.70
Stuart Marckoon	Fire	Stipend	\$200.00
Stuart Marckoon	Planning Brd	Postage	\$5.59
Marlboro Association	Tax Abatement		\$16.84
Me Coast Mem. Hospital	Social Service	Donation	\$600.00
Me Coast Mem. Hospital	Fire	Resp. Testing	\$85.97
Richard McMullen	Acct Payable	Waste/Adm.	\$78.00
Richard McMullen	Solid Waste	Maintenance	\$400.00
Richard McMullen	Parks	Lamoine Beach	\$796.00
State of Maine	Fire	Boiler License	\$110.00
ME Harbor Masters	Harbor	Training	\$200.00
State of Maine	Adm	Sales Tax	\$9.80
Mike's Framing/Roof	Cap Projects	Town Hall Roof	\$11,500.00
Me Municipal Association	Adm	Dues	\$1,988.00
Me Municipal Association	Adm	P&C Insurance	\$6,858.00
Me Municipal Association	Adm	Unemployment	\$1,032.50
MMTCTA	Adm	Training	\$100.00
Modern Screenprint	Harbor	Stickers	\$185.00
Morris Fire	Fire	Extinguishers	\$83.58
Morris Fire	Solid Waste	Maintenance	\$60.95
Municipal Review Cmte	Acct Payable	Solid Waste	\$152.39
MRRA	Acct Payable	Consrv Cmsn	\$738.50
MTCCA	Adm	Training	\$210.00
Me Town & City Mgt.	Adm	Training	\$246.00
Nankervis Trucking	Roads	Plow Contract	\$73,854.59
No Frills Oil	Adm	Gen'l Assistance	\$249.59
NFPA International	Fire	Dues	\$150.00
Kevin Norris	Overpaid	Refund	\$30.00
Maurice S. Oliver	Fire	Boat Maint	\$112.00

Vendor	Appropriation	Account	Amount
Lane Construction	Parks	Lamoine Beach	\$1,440.00
Leave No Trace	Parks	Other	\$100.00
James Lockhart	Excise Tax	Overpaid-Refund	\$266.00
Lowe's Business Acct	Fire	Pumps	\$89.50
ME Assoc of Assessors	Adm	Dues	\$40.00
MAI Environmental	Solid Waste	Water Testing	\$3,279.00
Stuart Marckoon	Adm	Benefits	\$5,550.00
Stuart Marckoon	Adm	Lien Fees	\$73.00
Stuart Marckoon	Fire	Miscellaneous	\$5.59
Stuart Marckoon	Harbor	Mileage	\$27.52
Marion McDevitt	Adm	Ballot Clerk	\$351.00
Me Coast Me. Hospital	fire	Inoculations	\$16.00
James McMillan	Overpaid	Refund	\$2.00
Richard McMullen	Adm	Maintenance	\$598.00
Richard McMullen	Roads	Snow Other	\$160.00
MDI League of Towns	Adm	Dues	\$181.44
State of Maine	Fire	Training	\$170.00
State of Maine	Payable	Income Tax	\$4,095.41
ME Fire Chiefs Assoc	Fire	Dues	\$80.00
Me Municipal Association	Adm	Training	\$110.00
Me Municipal Association	Adm	Publications	\$31.00
Me Municipal Association	Adm	POL Insurance	\$3,020.00
Me Municipal Association	Planning Brd	Appeals Board	\$8.00
Me Municipal Association	Adm	Workers Comp	\$2,674.00
MMTCTA	Adm	Dues	\$45.00
Morris Fire	Adm	Maintenance	\$15.00
Morris Fire	Fire	Airpack Maint	\$32.70
Jonathan Morren	Fire	Stipend	\$100.00
Municipal Review Cmte	Solid Waste	PERC Dues	\$609.41
MRRA	Solid Waste	Recycling Dues	\$100.00
MTCCA	Adm	Dues	\$60.00
Me Town & City Mgt	Adm	Dues	\$82.44
No Frills Oil	Adm	Heating Fuel	\$2,461.05
No Frills Oil	Fire	Heating Fuel	\$4,244.54
NFPA International	Fire	Code Books	\$697.50
Maurice S. Oliver	Fire	Stipend	\$200.00

Vendor	Appropriation	Account	Amount
Maurice S. Oliver	Fire	Training	\$34.98
Maurice W. Oliver	Fire	Stipend	\$50.00
One Communications	Fire	Telephone	\$692.60
John Penkalski	Overpaid	Refund	\$9.00
Penobscot Energy Recovery	Solid Waste	PERC	\$38,525.36
Pine Tree Waste	Solid Waste	Transport	\$26,636.01
Pioneer Print	Adm	Office Supply	\$166.62
Maine DHHS	Plumbing Permit	State Share	\$858.75
Harold Potter III	Overpaid	Refund	\$5.77
Pro Auto - Towing	Acct Payable	Fire	\$50.00
Mary Racicot	Overpaid	Refund	\$11.10
Radio Shack	Cable TV	Parts/Supplies	\$134.51
Ray Plumbing	Adm	Furnace Maint	\$239.00
American Red Cross	Social Service	Donation	\$100.00
Jennifer Reynolds	Fire	Stipend	\$200.00
RH Foster	Adm	Gen'l Assistance	\$16.56
Ring's Paving	Encumbered	Roads-Cos Cob	\$3,805.00
RJD Appraisal	Acct Payable	Adm	\$3,600.00
RJD Appraisal	Adm	Tax Maps	\$2,250.00
Rabbit Run Small Bus.	Adm	Postage	\$6.32
Diane Sanderson	Fire	Stipend	\$200.00
Colene Sharkey	Adm	Assessor Pay	\$1,250.00
Sherwin Williams	Parks	Lamoine Beach	\$29.65
George Smith	Fire	Chief Pay	\$1,200.00
John Smith	Fire	Stipend	\$200.00
Roy Sprague	Excise Tax	Overpaid/Refund	\$96.08
Staples Credit	Adm	Computer Printer	\$289.98
Brian Stan	Harbor	Refund	\$50.00
Mary Stetler	Adm	Gen'l Assistance	\$600.00
Kurt Strauch	Fire	Turnout Gear	\$318.90
Superior Lines	Parks	Lamoine Beach	\$175.00
T&B Title Co	Overpaid	Refund	\$44.10
Dianna Taylor	Overpaid	Refund	\$2.76
Kermit Theall	Fire	Stipend	\$200.00
Top Notch Tree Svc	Roads	Tree Removal	\$1,650.00
Bradley Turner	Overpaid	Refund	\$10.04

Vendor	Appropriation	Account	Amount
Maurice S. Oliver	Fire	Diesel	\$125.00
One Communications	Adm	Telephone	\$669.26
Thomas O'Neill	Fire	Stipend	\$200.00
Penobscot Energy Recovery	Acct Payable	Solid Waste	\$1,026.36
Pine Tree Waste	Acct Payable	Solid Waste	\$3,465.60
Pine Tree Waste	Solid Waste	Recycling	\$13,938.44
Pizza Hut	Adm	Travel	\$16.01
Pavement Mgt Services	Roads	Paving	\$3,261.49
Price Digests	Adm	Publications	\$161.50
Quill Corporation	Adm	Office Supply	\$367.17
Radio Shack	Adm	Maintenance	\$6.99
Marte Ranzoni	Overpaid	Refund	\$30.00
Ray Plumbing	Solid Waste	Toilet Rental	\$1,018.00
Joseph Reynolds	Fire	Stipend	\$200.00
RH Foster	Acct Payable	Fire	\$67.78
RH Foster	Fire	Gas/Diesel	\$1,133.07
Ring's Paving	Salt/Sand shed	Construction	\$25,270.00
RJD Appraisal	Adm	Assessing	\$2,150.00
Roy, Beardsley & Williams	Adm	Legal	\$372.50
Small Animal Clinic	Animal Control	Boarding	\$336.00
Robert Schust	Fire	Stipend	\$100.00
Sherwin Williams	Acct Payable	Parks	\$24.84
Lawrence Sinclair	Overpaid	Refund	\$1.50
George Smith	Roads	Hydrant Plow	\$250.00
Frenchman Bay Riders	Snowmobile	Payable	\$364.10
Staples Credit	Adm	Office Supply	\$63.92
Secretary of State	Receivable	Corp Fee	\$35.00
Allen Sternfield	Solid Waste	Labor	\$8,782.16
Kurt Strauch	Fire	Stipend	\$200.00
Studio 3	Parks	Kiosks	\$100.00
Symantec	Adm	Computers	\$89.98
Chris Tadema-Wielandt	Adm	Selectman Pay	\$1,000.00
Lucus Temple	CEO	Refund	\$5.00
Thomas College	Fire	Training	\$212.50
Terry Towne	Adm	Assessor Pay	\$1,250.00
Time Warner Cable	CTV	Internet	\$360.00

Vendor	Appropriation	Account	Amount
Union River Builders	Salt/Sand	Construction	\$77,121.00
Postmaster	Adm	Lien Costs	\$660.61
Postmaster	Planning Brd	Appeals Board	\$8.19
Postmaster	Solid Waste	Water Testing	\$34.00
Union Trust Co	Debt Service	Fire Truck	\$2,119.61
Verizon Wireless	Fire	Telephone	\$257.40
James Wadman, CPA	Adm	Audit	\$3,200.00
Wal-Mart	Adm	Office Supply	\$315.64
Wal-Mart	Fire	Stn. Supplies	\$16.22
WB Mason	Adm	Office Supply	\$68.65
Charles Weber	Solid Waste	Labor	\$342.50
Ronald West	Overpaid	Refund	\$65.00
Whitetail Welding	Fire	Boat Maint	\$90.30
White Sign Co	Roads	Street Signs	\$1,208.51
Downeast Health	Social Service	Donation	\$600.00
World of Flags	Adm	Flag Program	\$32.40
World of Flags	Vets Memorial	Poles	\$1,883.40
Patricia Wyshak	Overpaid	Refund	\$2.00
Joseph Young, Jr.	Fire	Stipend	\$200.00
Column Total			\$2,115,165.87
		Grand Total	\$4,252,588.32

Vendor	Appropriation	Account	Amount
Postmaster	Adm	Postage	\$1,576.40
Postmaster	Planning Brd	Postage	\$411.47
Postmaster	CEO	Postage	\$24.33
Union Trust Co.	Acct Payable	Fire Truck Loan	\$25,323.12
Verizon Wireless	Adm	Telephone	\$357.00
Verizon Wireless	Solid Waste	Telephone	\$145.93
Wal-Mart	Acct Payable	Adm	\$9.68
Wal-Mart	Adm	Maintenance	\$18.31
Wal-Mart	Cable TV	Supplies	\$157.05
WB Mason	Cable TV	Supplies	\$28.95
Wendy's Restaurant	Adm	Travel	\$12.27
WHCA	Social Service	Donation	\$600.00
White Sign Co	Solid Waste	Maintenance	\$63.80
White Sign Co	Parks	Lamoine Beach	\$81.81
Fred Wieninger	Vets Memorial	Construction	\$15,398.58
World of Flags	Parks	Cemetery Flags	\$435.55
World of Flags	Adm	Maintenance	\$64.13
John Wuorinen	Demo Debris	Refund	\$14.10
Downeast Family YMCA	Parks/Rec	Donation	\$3,000.00
Column Total			\$2,137,422.45



*Do good! Do good! There's ever a way,
A way where there's a will
Don't wait till to-morrow but do it to-day,
And to-day, when the morrow comes still.*

Assets

1-01-02.1 The First Investment Management

Beginning Balance	\$756,037.03
Transfers In	\$1,055,045.57
Adjustments	+\$0.08
Interest	\$44,213.91
Transfers Out	-\$1,350,000.00
Ending Balance	\$505,296.59

This account is held by the First Advisors and is utilized for investment of excess cash and to draw from when cash is needed. Investments are made exclusively in government backed securities by the investment company.

1-01-09 Petty Cash

The Petty Cash account is the amount of change that is on hand for operation of the town office. This amount never changes. An occasional cash over/under situation occurs during normal operations, and the excess is either deposited or a check is written to cover the cash under.

1-01-20.00 Prepaid Taxes

FY 2009 Taxes	Map	Lot	Amount	Date Pd.
Levesque, Beth	4	46-B	\$50.00	18-Apr-08
Levesque, Beth	4	46-B	\$50.00	24-Apr-08
Levesque, Beth	4	46-B	\$50.00	01-May-08
Schoene, Laura	12	44	\$500.00	05-May-08
Levesque, Beth	4	46-B	\$50.00	15-May-08
Reed, Shirley	4	36-17	\$3.33	16-May-08
Wilmerding, Nicholas	4	14-4	\$7.64	19-May-08
Levesque, Beth	4	46-B	\$50.00	23-May-08
Patten, John	4	16-2	\$5.05	29-May-08
Levesque, Beth	4	46-B	\$50.00	29-May-08
Schoene, Laura	12	44	\$500.00	03-Jun-08
Kohlenbush, Patricia	2	13	\$4.49	08-Jun-09
Levesque, Beth	4	46-B	\$50.00	12-Jun-08
Levesque, Beth	4	46-B	\$50.00	19-Jun-08
Jordan, Melinda	1	43-2	\$32.00	19-Jun-08
Handy, Robert	5	5-1	\$31.34	23-Jun-08
Levesque, Beth	4	46-B	\$50.00	26-Jun-08
Total			\$1,533.85	

Per the vote of Town Meeting, taxpayers are allowed to pre-pay property taxes. The payments received prior to June 30, 2008 are shown here. During the fiscal year, once the tax commitment is made, the prepaid taxes are credited toward the property tax bills.

1-01-21.03 Personal Property Tax due 10/31/2003

\$754.60 This amount is owed by a bankruptcy trustee on behalf of David Crane.

1-01-21.07 Personal Property Tax due 10/31/07

\$73.50 This amount is owed by Barry Norris.

1-01-25.06 2006/07 Property Tax Liens

The taxes listed below were due on October 31, 2006 and remained outstanding with liens filed as of June 30, 2008. The automatic foreclosure date was in December 2008. The town did not foreclose on any of these properties as all outstanding balances were paid in full.

LASTNAME	FIRSTNAME	MI	SFX	MAP	LOT	Orig tax	Payments	Net due
Arthur	Susan			10	5- 3	\$2,472.40	\$0.00	\$2,472.40
Damon	Michael	E.		3	9-8	\$576.10	\$0.00	\$576.10
Day	James	A	Sr.	4	54-2	\$796.60	\$219.34	\$577.26
Graham	Charles	R.		3	10	\$574.00	\$0.00	\$574.00
Linscott	Mark	R		9	16-1	\$1,174.60	\$0.00	\$1,174.60
Luck	J. Alexander			4	44-2	\$287.00	\$0.00	\$287.00
Mullen	Janet	E.		1	28-1	\$1,075.20	\$885.14	\$190.06
Springer	Shirley	A.		3	3	\$471.80	\$0.00	\$471.80
Thomas	Tim	M		2	4	\$82.60	\$0.00	\$82.60
Total Net Due								\$6,405.82

1-01-25.07 2007/08 Property Tax Liens

The amounts listed below were due on October 31, 2007 and placed into lien by the tax collector on June 16, 2008. The liens automatically foreclose on December 16, 2009. *indicates lien paid as of 12/31/08

LASTNAME	FIRSTNAME	MI	SFX	MAP	LOT	TOTALDUE	TOTALPD	BALANCEDUE
Arthur	Susan			10	5- 3	\$2,472.40	\$0.00	\$2,472.40
Bentivoglio	Wesley	HA		20	5	\$842.10	\$0.00	\$842.10
Bentivoglio	Wesley	HA		20	5 (on)	\$26.60	\$0.00	\$26.60
**Bonaccorso	John			20	5-3	\$220.50	\$0.00	\$220.50
Brown	Aaron	C		9	24	\$641.20	\$0.00	\$641.20
*Dalton	Charles	C.	II	20	4-2	\$953.40	\$0.00	\$953.40
Damon	Michael	E.		3	9-8	\$576.10	\$0.00	\$576.10
Day	James	A	Sr.	4	54-2	\$796.60	\$0.00	\$796.60
Fickett	David	C		1	44	\$1,113.70	\$1,057.68	\$56.02
Graham	Charles	R.		3	10	\$574.00	\$0.00	\$574.00
Graham	Kim			14	24	\$568.40	\$0.00	\$568.40
*Hadley	Scott	L		12	5	\$791.70	\$0.00	\$791.70
*Handy	Robert	A		3	9	\$952.70	\$240.18	\$712.52
*Jordan	Nancy	E.		9	21	\$1,038.80	\$0.00	\$1,038.80
*Linscott	Mark	R		9	16-1	\$1,174.60	\$0.00	\$1,174.60
Mingo	Michelle	R.		6	25-3	\$415.80	\$0.00	\$415.80
*Moala	Semisi	V		5	22-1	\$690.20	\$0.00	\$690.20
Mullen	Janet	E.		1	28-1	\$1,075.20	\$0.00	\$1,075.20
*Murphy	Gary			4	31-A	\$1,253.00	\$1,244.86	\$8.14
Norris	Barry	E		5	2-3	\$236.60	\$0.00	\$236.60
*Norris	Barry			5	1-1	\$1,052.10	\$0.00	\$1,052.10
Norris	Barry Evan			20	20	\$1,219.40	\$0.00	\$1,219.40
Norris	Eleanor			5	1	\$619.50	\$0.00	\$619.50
Ouellette	Pamela	C		14	15-4	\$976.50	\$880.00	\$96.50
Rohner	Teresa			7	4- 3	\$674.80	\$148.49	\$526.31
*Rose	Alisha	M		6	1	\$452.20	\$0.00	\$452.20
Sargent	Philip	E		1	8	\$874.30	\$0.00	\$874.30

LASTNAME	FIRSTNAME	MI	SFX	MAP	LOT	TOTALDUE	TOTALPD	BALANCEDUE
Springer	Shirley	A.		3	3	\$380.80	\$0.00	\$380.80
St. Pierre	Joanne	J.		9	15-7A	\$1,188.60	\$0.00	\$1,188.60
Strum	Amy	R.		10	7-1-A	\$1,244.60	\$0.00	\$1,244.60
*Thomas	Tim	M		2	4	\$82.60	\$0.00	\$82.60
Tozier	Charles			9	15-3A	\$949.90	\$0.00	\$949.90
Walker	William	C.		3	10-8	\$1,069.60	\$0.00	\$1,069.60
*Watts	Beverly			19	4	\$662.90	\$0.00	\$662.90
Zerrien	Richard	A.	Jr	7	26	\$62.30	\$0.00	\$62.30
				Total Due		\$29,239.00	\$4,886.51	\$24,352.49

**Abatement granted by Selectmen due to double billing.

1-01-50 Accounts Receivable

The amounts below were earned during the fiscal year ending June 30, 2008.

Total Due \$6,681.73

Due from	Amount	Reason	Date Received
State of Maine	\$98.39	Planning Board Public Hearing Costs	July 11, 2008
Wayne Wright	\$77.79	Planning Board Public Hearing Costs	July 12, 2008
MRRA	\$430.76	Recycling Sales - April 2008	July 28, 2008
MRRA	\$366.10	Recycling Sales - May 2008	August 18, 2008
Municipal Review Cmte	\$3,640.69	PERC Rebate	August 25, 2008
MMA Risk Pool	\$147.00	Workers Comp Insurance Rebate	September 3, 2008
MMA Risk Pool	\$459.00	Property & Casualty Rebate	September 3, 2008
MMA Risk Pool	\$1,462.00	Unemployment Comp Rebate	September 3, 2008

1-01-52 Demolition Debris Accounts Receivable

The amounts below were owed for disposal costs for residents utilizing the bulky waste disposal program run by the City of Ellsworth as of June 30, 2008. ** written off as uncollectible * Still outstanding 12/31/08

Acct #	Name	Weight Chg	Charges	Total Due
BARN01**	Barnes, Kent	\$1.80	\$0.70	\$2.50
BAY001**	Bay, Jasmine	\$71.60	\$30.90	\$102.50
CALL01	Callahan, Christine	\$26.40	\$0.48	\$26.88
FOSK01**	Foskett, Chris	\$69.60	\$27.77	\$97.37
GAB001**	Gabel-Richards, Steven	\$5.50	\$1.58	\$7.08
GRAH01**	Graham, Richard	\$144.50	\$58.58	\$203.08
JOH003	Johnson, Carlton	\$8.80		\$8.80
LAM003	Lamoine State Park	\$23.56		\$23.56
LEN001	Lennon, John	\$71.10		\$71.10
MCD003*	McDonald, Shannon	\$20.50		\$20.50
MUIR01	Muir, Andrew	\$18.70	\$1.86	\$20.56
MURR02	Murray, Warren	\$52.26		\$52.26
OLEN01	Olencki, Stan	\$17.94		\$17.94
PACQ01*	Pacquin, Jesse	\$88.00	\$37.58	\$125.58
PIN001*	Pinkham, Russell/Cindy	\$47.30		\$47.30
SZU001	Laney, Irene	\$9.40		\$9.40
Total		\$676.96		

1-01-70 Due from Other Funds

\$1,610.51 represents the amount due from the Marlboro Cemetery fund and is offset by a liability of the same amount. This amount is annually adjusted by the auditor.

1-02-01 Code Enforcement Fund

Beginning Balance	\$8,934.73
Adjustment FY 07 operations	\$582.66
Interest Income	\$443.03
Ending Balance	\$9,960.42

This investment account is managed by The First Advisors as part of Lamoine's investment portfolio. It is adjusted annually to reflect the previous year's operations to match the fund balance.

1-03-50 Education Fund Receivable

Total Due **\$898,164.17**

Due from	Amount	Reason
Lamoine School Lunch	\$3,494.57	June Food Service
MSAD 26	\$9,361.69	School Nurse Share
State of Maine	\$493.70	State Billing Service
Lamoine School Dept	\$13,518.00	REAP
Bond Proceeds	\$14,582.12	School Renovation
Otis/Mariaville School	\$2,720.04	School Audit
MSAD 26	\$62.56	School Audit
Local Entitlement	\$13,287.96	School Audit
Void Payroll Item	\$108.37	School Audit
School Renovation Bond	\$840,535.16	School Renovation

1-06-01 Fire Truck Reserve Fund

Beginning Balance	\$11,001.78
Interest Income	\$524.11
Ending Balance	\$11,525.89

This account is used to offset the cost of future fire truck purchases and managed by The First Advisors as part of the town's investment portfolio.

1-07-01 Salt/Sand Shed Reserve

Beginning Balance	\$54,539.45
Appropriated FY '08	-\$55,000.00
Interest Income	\$957.44
Ending Balance	\$496.89

This account was used to help offset construction of the salt/sand shed which was completed in FY 08. This account was to be closed into the capital reserve during FY 09. It too is managed as part of the town's investment portfolio.

1-09-01 Road Assistance Fund

Beginning Balance	\$9,889.00
Appropriation & Adjustment	-\$8,189.62
Interest Income	\$226.78
Ending Balance	\$1,926.16

This fund reflects the previous year's operations of the road budget. A major adjustment to the asset balance was made in FY 09 to reflect revenue from FEMA and smaller than budgeted expenditures. It is part of the town's investment portfolio.

1-10-01 Education Capital Reserve

Beginning Balance	\$2,675.11
Interest Income	\$127.44
Ending Balance	\$2,802.55

This fund was created several years ago for the purpose of helping to fund capital improvements at the Lamoine Consolidated School. A major addition will be made in FY 09 when the Portable Classroom Maintenance fund is closed into this fund. It is part of the Investment Portfolio.

1-11-02 Portable Classroom Maintenance

Beginning Balance	\$7,165.75
Appropriation Adjustment	-\$450.00
Interest Income	\$327.94
Ending Balance	\$7,043.69

This fund was created to maintain the two portable classrooms constructed by the town and leased by the school. The lease with the option to purchase ended with the school department purchasing both classrooms for the town. This fund will be closed into the Education Capital Reserve fund in FY 09. It is part of the investment portfolio.

1-13-01 Revaluation Reserve

Beginning Balance	\$29,086.31
Addition FY '08	\$10,000.00
Interest	\$1,683.98
Ending Balance	\$40,770.29

This fund is to be used to offset the expense of a future revaluation. It is part of the town's investment portfolio.

1-13-01 Parks Fund

Beginning Balance	\$3,597.99
Appropriations Adjustment	\$288.42
Interest	\$179.99
Ending Balance	\$4,066.40

The Parks Fund reflects the operations of the Lamoine Parks Commission and is occasionally used to offset major park projects. It is part of the investment portfolio.

1-15-01 Cable TV Fund

Beginning Balance	\$5,726.31
FY 2007 Operations	\$5,870.23
Interest Income	\$447.92
Ending Balance	\$12,044.46

The Cable TV Fund reflects operational costs and income of the Lamoine Cable TV channel. The source of income is the franchise fee from Time Warner Cable and interest. While a small budget is approved each year, the Board of Selectmen with advice from an ad-hoc Cable TV Committee approves major expenditure from this fund. In FY 09 a major upgrade to

the Cable TV operation has been approved and will be installed. It is part of the town's investment portfolio.

1-16-01 Insurance Deductible Fund

Beginning Balance	\$4,254.59
Appropriation In	\$1,000.00
Interest	\$232.51
Ending Balance	\$5,487.10

The Insurance Deductible Fund is used to cover the deductible amount for any insurance claims the town might have to submit. There was one use of this fund in FY 08 for an incident at the fire station that was not submitted to the insurance carrier because it did not meet the town's \$2,500 deductible. This fund is part of the town's investment portfolio.

1-17-01 Harbor Fund

Beginning Balance	\$4,510.45
FY 2007 Operations	\$1,852.74
Interest Income	\$270.16
Ending Balance	\$6,663.35

The Harbor Fund reflects operational income and costs from the Lamoine Harbor program as authorized by the Harbor Ordinance and town meeting. Mooring fees close into the fund; costs for harbor operations are taken from the fund which is adjusted annually to reflect revenues and expenses. It is part of the town's investment portfolio.

1-18-01 Veterans Memorial Fund

Beginning Balance	\$0.00
Addition	\$10,000.00
Interest Income	\$298.31
Ending Balance	\$10,298.31

The Veterans Memorial Fund was established as a separate account by Town Meeting to establish a fund to construct a memorial. This project was completed in September 2008, but the fund will continue to raise money for maintenance. It is part of the town's investment portfolio.

1-19-01 Capital Improvements Account

Beginning Balance	\$245,582.24
Appropriations	-\$125,000.00
Interest Income	\$7,970.35
Ending Balance	\$128,552.59

The Capital Improvements Fund was established in the previous fiscal year by town meeting vote, and proceeds from gravel sales were placed into this fund. Significant appropriations included the construction of the salt/sand shed approved by the Lamoine Town Meeting. It is part of the

town's investment portfolio.

1-20-01.1 to 1-21-01.3 Cemetery Accounts

East Lamoine			Forest Hills			Marlboro Cemetery		
Beginning Balance	\$2,459.47		Beginning Balance	\$2,254.55		Beginning Balance	\$8,140.27	
Interest Income	\$117.17		Interest Income	\$107.40		Interest Income	\$387.78	
Ending Balance	\$2,576.64		Ending Balance	\$2,361.95		Ending Balance	\$8,528.05	
East Lamoine			Forest Hills			Marlboro		
Lots	Orig Bal	w/Interest	Lots	Orig Bal	Ending Bal	Lots	Orig Bal	Ending Bal
Harding/Hodgkins	\$500.00	\$536.79	J&E King	\$1,000.00	\$1,073.63	P Bragdon	\$1,977.27	\$6,718.11
Huckins, Harding Harrington, King	\$1,400.00	\$1,503.06	Hodgkins, Coolidge, Clark	\$1,200.00	\$1,288.32	R. & A. Smith	\$500.00	\$1,234.45
A&H Googins	\$500.00	\$536.79				Town of Lamoine	\$0.00	\$575.49
Total	\$2,400.00	\$2,576.64	Total	\$2,200.00	\$2,361.95	Total	\$2,477.27	\$8,528.05

The Town holds the above funds in trust which are invested with the First Advisors as part of the investment portfolio. There were no interest distributions during FY 08 to the East Lamoine Cemetery Association or the Forest Hill Cemetery Association.

1-30 Fixed Assets-\$9,343,961.11

FY 2008 Fixed Asset Activity

Fire Station	Pagers	8/9/07	\$920.00
Salt/Sand Shed	Construction etc	11/15/07	\$175,605.48
Fire Station	Ladder	8/9/07	\$355.00
Town Hall	Color Printer	6/23/08	\$289.98
Town Hall	Veterans Memorial*	6/30/08	\$17,281.98

*Partially constructed

Total Added

\$194,452.44

No fixed assets were removed from inventory during FY 2007-08

A complex depreciation schedule of roads also affects the fixed asset balance which is adjusted annual by the town's auditors. The activity above does not reflect depreciation taken on roads, but only those assets with a tangible purchase price.

1-30-01 Land Conservation Fund

Beginning Balance	\$0.00
Fund Established 10/11/07	\$1,000.00
Interest Income	\$29.84
Ending Balance	\$1,029.84

The land conservation fund was established at town meeting. Donations and distributions to the future will be reflected in an annual adjustment to this fund. It is part of the town's investment portfolio.

*Sow a thought, reap a word;
Sow a word, reap a deed;
Sow a deed reap a habit.*



Liabilities

2-01-02 Accounts Payable

Town of Lamoine - Accounts Payable 6/30/08

Total **\$112,774.49**

Vendor	Appropriation	Item	Amount	Date Pd
Lamoine School Department	Ed-Operations	Warrant 12A	\$70,580.11	July 17, 2008
Jay A. Fowler, Contractor	Salt/Sand Shed	Balance Due	\$8,900.00	July 17, 2008
Penobscot Energy Recovery	Solid Waste	PERC	\$1,404.94	July 30, 2008
Penobscot Energy Recovery	Solid Waste	PERC	\$821.32	July 23, 2008
Lowe's	Roads	Signs	\$5.25	July 28, 2008
WB Mason	Adm	Office Supply	\$187.14	July 27, 2008
Ellsworth American	Planning Board	Advertising	\$69.52	July 31, 2008
Ellsworth American	Adm	Advertising	\$85.56	July 31, 2008
Vendor	Appropriation	Item	Amount	Date Pd
NAPA Auto Parts	Fire	Truck Maint	\$8.58	July 17, 2008
Lifesavers, Inc.	Fire	First Aid	\$89.20	July 17, 2008
Ray Plumbing, Inc	Solid Waste	Toilet	\$98.00	July 10, 2008
Bard Industries	Parks	Lamoine Beach	\$46.90	July 17, 2008
Pine Tree Waste, Inc	Solid Waste	Transportation	\$2,370.60	July 31, 2008
Pine Tree Waste, Inc	Solid Waste	Recycling	\$474.60	July 31, 2008
Pine Tree Waste, Inc	Solid Waste	Recycling	\$728.38	July 31, 2008
RH Foster, Energy	Fire	Diesel	\$92.09	July 31, 2008
Overhead Door Company	Fire	Maintenance	\$602.13	July 17, 2008
Roy, Beardsley, Williams	Appeals Board	Sharkey Case	\$247.00	July 17, 2008
Jay A. Fowler, Contractor	Roads	Asa's Lane	\$152.00	July 17, 2008
Wal-Mart	Adm	Office Supply	\$17.63	July 11, 2008
Wal-Mart	CTV	Supplies	\$13.82	July 11, 2008
Russell Boynton Jr.	Parks	Lamoine Beach	\$273.00	July 31, 2008
Russell Boynton Jr.	Parks	Bloomfield Pk	\$6.00	July 31, 2008
Municipal Review Cmte	Solid Waste	PERC	\$190.33	July 31, 2008
Union Trust Company	Debt Payment	Fire Truck Loan	\$25,310.39	July 31, 2008

2-01-02.2 Conservation Commission Payable

Beginning Balance	\$1.03
Compost Bin Sales	\$937.50
To MRRA for Compost Bins	\$738.50
Ending Balance	\$200.03

2-01-03 Encumbered Funds Carried Forward

Encumbered 6-30-08

Account # 2-01-03	Amount
Parks	\$3,516.00
Administration	\$5,000.00
Total	\$8,516.00

2-01-04 Tax Overcharges Payable

\$10.00 due to Hancock G. Fenton, repaid 9/16/08

2-03-01 Teacher's Contract Payable

\$103,716.15. This amount represents the amount of pay due between 7/1/08 and the anniversary of the contract with the Union River Valley Teachers' Association and paid bi-weekly during the summer months of 2008. The amount was derived by the town's auditors when comparing the school audit to town records.

2-03-02 Accrued Wages Payable – Education

\$15,796.86 This amount represents the amount of sick time accumulated but not exercised under the collective bargaining agreement between the Lamoine School Committee and the Union River Valley Teachers' Association. The amount was derived by the town's auditors when comparing the school audit to town records.

2-03-03 School Operations Payable

\$38,271.77 This amount represents education expenses incurred prior to the end of June, 2008. The amount was derived by the town's auditors when comparing the school audit to town records.

2-20-01 Due to General Fund – Cemetery

This amount (\$1,610.51) is due from the Marlboro Cemetery funds to the town's general fund and is offset by the asset account of the same name (1-01-70)

2-40-01 Deferred Property Tax Revenue

This amount (\$26,813.22) represents lien receipts during the 1st two months of FY 2009 which by GASB standards deemed available at the end of the fiscal year as deferred revenue. The amount is determined by the town's auditors and adjusted annually.

Fund Balances

3-01-01 Undesignated Fund Balance

Beginning Balance	\$458,339.01
Appropriations by Town Meetings	-\$184,125.00
Overpayment – Homestead Exemptions	+\$0.40
Revenues & Expenses closed to Gen'l Fund	+\$78,297.19
Ending Balance	\$352,511.60

The undesignated fund balance is most commonly referred to as surplus. General fund operations close into this fund balance. The Budget Committee and Selectmen have set a goal of maintaining at least \$300,000 in the fund balance to be able to run the town for 3-months

if need be. The amount of fund balance has been determined by the town auditors.

3-02-01 Code Enforcement Fund

Beginning Balance	\$12,157.39
Appropriated by Town Meeting March 2007	-\$3,000.00
Revenue Budget	-\$13,000.00
Expense Budget	\$17,950.00
Actual Revenues	\$12,575.60
Actual Expenses	\$-17,709.57
Ending Balance	\$9,333.42

The Code Enforcement Fund is a separate fund. Fees from permits and code enforcement fines are closed into this fund. Payments for the CEO's salaries and expenses come from this fund.

3-03-01 Education Fund

\$740,336.19 – This fund includes the bond proceeds from the school renovation project expected to be received in FY 2009. The figure is derived by the town auditor in conjunction with the School Union 92 audit.

3-06-01 Fire Truck Reserve Fund

Beginning Balance	\$11,001.78
Interest	\$524.11
Ending Balance	\$11,525.89

The fire truck reserve fund are those funds carried forward and set aside for the future purchase of fire apparatus. The last truck was purchased with a loan which was paid in full in August 2008.

3-09-01 Road Fund

Beginning Balance	\$15,699.38
Budgeted for FEMA Assistance	-\$36,000.00
Budgeted by Town Meetings 2007	\$280,200.00
Closed from Encumbrances	\$217.52
Road Expenses	-\$212,521.85
Road Revenues	\$65,272.37
Road Revenues Budget	-\$27,428.00
Ending Balance	\$85,439.42

The road fund is dedicated to road maintenance projects in Lamoine. Federal emergency assistance was received during the fiscal year to help with storm damage from several storms in the spring of 2007. Budgeted work for FY 2008 was not fully utilized, and the unspent budget closed back into the road fund. The result is a sizable fund balance, some of which is proposed to be utilized for road projects in FY 2010.

3-10-01 Education Capital Reserve

Beginning Balance	\$2,675.11
Closed from Portable Classroom Maintenance Fund	\$6,715.75
Interest	\$455.38
Expenses (Portable Classroom Maintenance)	-\$80.85
Ending Balance	\$9,765.39

The Education Capital Reserve fund was originally created from the school bus reserve left over when the Lamoine School Department opted to contract busing services. Much of the fund was utilized to build a portable classroom behind the

Lamoine Consolidated School which has since been sold to the school department. A maintenance fund for both portable classrooms was closed out after the sale into the Education Capital Reserve Fund.

3-12-01 Animal Control Fund

Beginning Balance	\$365.46
Revenues	\$1,668.00
Expenses	-\$2,538.57
Revenues Budget	-\$1,000.00
Expense Budget	\$1,800.00
Ending Balance	\$294.89

The Animal Control fund is used to fund the Animal Control Officer's position as required by state statute. Revenues are all dog licenses and fees, plus any fines sent to the town for successfully prosecuted cases. There was a significant increase in expenses in FY 2008 due to a rabies outbreak that required more manhours by the ACO as well as prevention measures. Additional budgeting of \$600 was approved late in the fiscal year to replenish this fund.

3-13-01 Revaluation Fund

Beginning Balance	\$29,086.31
Added to fund	\$10,000.00
Interest Income	\$1,683.98
Ending Balance	\$40,770.29

The Revaluation Reserve is designed to offset the cost of a town revaluation when the time comes. The last full revaluation was conducted in 1993. It is estimated the next revaluation will cost approximately \$100,000.

3-14-02 Parks & Recreation Fund

Beginning Balance	\$3,886.41
Closed from Summer Recreation Fund	\$208.44
Closed from Parks Revenues	\$154.99
Expenses	-\$9,989.02
Expense Budget	\$10,214.00
Ending Balance	\$4,474.38

The Parks & Recreation Fund is designed to account for those revenues and expenses directly associated with activities at Lamoine's three parks managed by the Parks Commission. During the fiscal year, a summer recreation fund was closed and the fund balance transferred to this fund.

3-15-01 Cable TV Equipment Fund

Beginning Balance	\$11,596.54
Revenues	\$8,169.44
Expenses	-\$714.46
Ending Balance	\$19,051.52

The Cable TV Fund is designed to operate Lamoine's Government channel 7 on the Time Warner Cable System. Revenues include the 3% franchise fee from cable TV customers plus interest. Expenses are for pieces of equipment and supplies that assist with the telecasts. An ad-hoc Cable TV Committee makes recommendations to the Board of Selectmen for

upgrades to the system and in FY 2009 a major upgrade was approved by the committee and the Selectmen that will significantly reduce the fund balance.

3-16-01 Insurance Deductible Fund

Beginning Balance	\$4,254.59
Interest Income	\$232.51
Expense (FD Claim)	\$710.30
Ending Balance	\$3,776.80

The insurance deductible fund is designed to cover the deductible portion of any insurance claim. During FY 2008 there was one incident at the fire station that caused Selectmen to utilize this fund. The town generally adds a small amount each year to this fund with the goal of being able to cover the deductible amount on three claims. Depending on the type of claim, the

deductible for the town is \$2,500.00 per incident.

3-17-01 Harbor Fund

Beginning Balance	\$6,363.19
Harbor Revenues	\$3,375.16
Harbor Expenses	\$1,711.81
Ending Balance	\$8,026.54

The Harbor Fund accounts for all activities associated with the Harbor managed by the Town at Lamoine State Park. Mooring fees and interest account for the revenues, payment of Harbor master fees, training, and other expenses directly associated with the Harbor are taken from the fund.

3-18-01 Reserved for Endowments

Beginning Balance	\$11,443.78
Interest on Cemetery Accounts	\$612.35
Marlboro Cemetery Expense	-\$200.00
Ending Balance	\$11,856.13

The Endowments are all money left to the town for maintenance of specific cemetery lots. As noted in the asset listings, these funds are invested with The First Advisors, and occasionally the accumulated interest is distributed to the affected cemetery associations.

3-18-02 Veterans Memorial Fund

Budgeted by Town Meeting	\$10,000.00
Revenues	\$10,550.39
Expenses	-\$17,281.98
Approved transfer/loan from Capital Improvements Fund	\$12,000.00
Ending Balance	\$15,268.41

The town approved of building a memorial to Veterans on the north side of the Town Hall, budgeting \$10,000 initially and agreeing to loan \$12,000 from the Capital Improvements Fund to allow completion. The memorial was completed in Septmeber 2008, though fund raising efforts continue to repay the loan.

3-19-01 Capital Improvement Fund

Beginning Balance	\$245,582.24
Budget – Veterans Memorial	-\$10,000.00
Loan – Veterans Memorial	-\$12,000.00
Budget – Salt Sand Shed	-\$115,000.00
Closed from Salt/Sand Shed Fund	\$957.44
Remainder of Salt/Sand Shed Budget	\$11,561.96
Interest	\$7,970.35
Ending Balance	\$129,071.99

The Capital Improvement Fund was established following a major gravel sale. During FY 2008 the fund was utilized to help pay for construction of the salt/sand shed (which came in on time and under budget), and to help with construction of the Veterans' Memorial. Other appropriations were approved for FY 2009, including the renovation project at the town hall.

3-30-01 Fixed Assets

\$9,343,961.11 The Fixed Asset fund exactly matches the asset amount and is determined by the Town's Auditors.

3-31-01 Land Conservation Fund

Fund Established FY 2008	\$1,000.00
Donation (A. Garrett)	\$1,000.00
Interest Income	\$29.84
Ending Balance	\$2,029.84

The land conservation fund was established at town meeting in March 2007 for Fiscal Year 2008 for the purpose of starting to set money aside for potential land purchases in the future. One donation was received in addition to the town appropriation during FY 2008.

Budget Report

On the following pages are copies of the budget reports for the Fiscal Year ending June 30, 2008 and for the current Fiscal Year ending June 30, 2009 as of December 31, 2009. These are the same reports provided to the Board of Selectmen on a bi-weekly basis which reflect performance of operations when compared to the budgets approved by town meeting.



One to-day is worth two tomorrows.

Town of Lamoine - Expenditure Budget

FY Ending June 30, 2008

Appropriation	Budget	Expended	Remaining	% Expended
Solid Waste/Recycling	\$91,342.00	\$86,222.99	\$5,119.01	94.40%
Library	\$6,345.00	\$6,345.00	\$0.00	100.00%
Administration	\$144,016.67	\$135,782.70	\$8,233.97	94.28%
Town Hall Flooring	\$2,500.00	\$0.00	\$2,500.00	0.00%
Town Hall Roof	\$11,500.00	\$11,500.00	\$0.00	100.00%
Public Safety	\$48,565.00	\$48,838.12	-\$273.12	100.56%
Fire Truck Payment	\$27,430.00	\$27,430.00	\$0.00	100.00%
Revaluation	\$10,000.00	\$10,000.00	\$0.00	100.00%
Parks & Recreation	\$10,214.00	\$9,789.02	\$424.98	95.84%
Code Enforcement	\$17,950.00	\$17,709.57	\$240.43	98.66%
Planning	\$1,200.00	\$807.52	\$392.48	67.29%
Road Maintenance	\$158,575.00	\$121,402.72	\$37,172.28	76.56%
Major Road Projects	\$89,625.00	\$95,714.14	-\$6,089.14	106.79%
Salt/Sand Shed	\$210,000.00	\$189,100.49	\$20,899.51	90.05%
Social Services	\$5,300.00	\$5,300.00	\$0.00	100.00%
Cable TV Channel	\$5,000.00	\$714.46	\$4,285.54	14.29%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Veterans Memorial Fund	\$22,000.00	\$10,000.00	\$12,000.00	45.45%

Total Town Budget	\$862,562.67	\$777,656.73	\$84,905.94	90.16%
Encumbered Funds	\$41,498.80	\$32,982.80	\$8,516.00	79.48%
EDUCATION	\$2,153,895.32	\$2,334,040.85	-\$180,145.53	108.36%
County Tax	\$98,608.64	\$98,608.64	\$0.00	100.00%

GRAND TOTAL BUDGET	\$3,156,565.43	\$3,243,289.02	-\$86,723.59	102.75%
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Veterans Memorial Project

Town Funding	\$10,000.00
Loan Available	\$12,000.00
Donations & Other Income	\$10,550.39
Total Available	\$32,550.39
Expenditures	\$17,281.98
Balance	\$15,268.41

Town of Lamoine - Revenue Report-FY Ending 6/30/08

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$7,500.00	\$7,500.00	\$8,546.69	\$1,046.69	-\$1,046.69	113.96%
Auto Excise	\$300,000.00	\$300,000.00	\$299,826.00	-\$174.00	\$174.00	99.94%
Boat Excise Taxes	\$3,500.00	\$3,500.00	\$3,884.74	\$384.74	-\$384.74	110.99%
Administration Fees	\$1,000.00	\$1,000.00	\$1,091.14	\$91.14	-\$91.14	109.11%
Tax Lien Charges	\$1,600.00	\$1,600.00	\$2,250.29	\$650.29	-\$650.29	140.64%
Agent Fees	\$5,500.00	\$5,500.00	\$5,750.15	\$250.15	-\$250.15	104.55%
Revenue Sharing	\$66,682.98	\$66,682.98	\$66,566.05	-\$116.93	\$116.93	99.82%
General Assistance *	\$500.00	\$1,401.70	\$1,239.19	-\$162.51	\$162.51	247.84%
Interest-Investments	\$37,000.00	\$37,000.00	\$50,273.12	\$13,273.12	-\$13,273.12	135.87%
Surplus Use	\$148,125.00	\$147,125.00	\$148,125.00	\$1,000.00	\$0.00	100.00%
Education Revenue	\$429,715.66	\$429,715.66	\$542,952.79	\$113,237.13	-\$113,237.13	126.35%
Education Fund	\$195,760.80	\$195,760.80	\$195,760.80	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$16,000.00	\$16,000.00	\$15,575.60	-\$424.40	\$424.40	97.35%
Road Fund	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	100.00%
Road Assistance	\$27,428.00	\$27,428.00	\$27,668.00	\$240.00	-\$240.00	100.88%
Animal Control Fees/Fund	\$1,000.00	\$1,000.00	\$1,668.00	\$668.00	-\$668.00	166.80%
Cable TV Revenues	\$5,000.00	\$5,000.00	\$8,169.44	\$3,169.44	-\$3,169.44	163.39%
Salt/Sand Shed Reserve	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	100.00%
Capital Improvements Fund	\$137,000.00	\$137,000.00	\$137,000.00	\$0.00	\$0.00	100.00%
Encumbered Funds	\$41,498.80	\$32,982.80	\$32,982.80	\$0.00	\$8,516.00	79.48%
Homestead Receivable	\$0.00	\$21,110.60	\$21,110.60	\$0.00	\$0.00	100.00%
Property Taxes	\$1,672,754.19	\$1,661,743.30	\$1,661,743.30	\$0.00	\$11,010.89	99.34%

Total Revenue	\$3,156,565.43	\$3,158,050.84	\$3,291,183.70	\$133,132.87	-\$112,605.98	104.26%
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*General Assistance = 50% reimbursement from state, estimate is based on expenses

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/08

Checking-FNBBH	\$52,454.63	Revenue Remaining	\$0.00
FNBBH Investment Mgt	\$505,296.59	Expenses Remaining	-\$86,723.59
Petty Cash	\$200.00		
Total Liquid Assets	\$557,951.22	Expected Cash 6/30/08	\$644,674.81
Tax Liens 2007/08	\$24,352.49		
Tax Liens 2006/07	\$6,405.82	Non General Fund Cash Balances*	
Personal Property 2007-08	\$73.50	Code Enforcement	\$9,960.42
Homestead Receivable	\$0.00	Fire Truck Reserve	\$11,525.89
Personal Property 2003/04	\$754.60	Salt/Sand Shed	\$496.89
Accounts Receivable	\$6,681.73	Road Assistance	\$1,926.16
Demo Debris Receivable	\$676.96	Education Capital Reserve	\$2,802.55
Total Receivables	\$38,945.10	Portable Classroom Maint.	\$7,043.69
		Revaluation Reserve	\$40,770.29
		Parks Fund	\$4,066.40
Warrant Payable	\$0.00	Cable TV Fund	\$12,044.46
Cash after accts payable	\$557,951.22	Insurance Deductible	\$5,487.10
		Harbor Fund	\$6,633.35
		Capital Improvements	\$128,552.59
		Cemetery Funds (all)	\$13,466.64
		Veterans Memorial Fund	\$10,298.31
		Land Conservation Fund	\$1,029.84

***The non-general fund cash balances do not reflect current year operations. Balances are adjusted at the bank after the close of the fiscal year to reflect the true fund balance**



*Sum up at night what thou hast done by day,
And in the morning what thou hast to do.*

Town of Lamoine - Expenditure Budget

FY Ending June 30, 2009

As of 12/31/08

Appropriation	Budget	Expended	Remaining	% Expended
Solid Waste/Recycling	\$98,620.00	\$41,770.25	\$56,849.75	42.35%
Library	\$6,180.00	\$6,180.00	\$0.00	100.00%
Administration	\$153,206.45	\$76,235.01	\$76,971.44	49.76%
Town Hall Renovation	\$25,000.00	\$23,740.58	\$1,259.42	94.96%
Bloomfield Park Road Project	\$10,292.00	\$10,332.00	-\$40.00	100.39%
Anderson Garage	\$2,000.00	\$570.70	\$1,429.30	28.54%
Public Safety	\$55,240.00	\$36,776.55	\$18,463.45	66.58%
Fire Truck Payment	\$26,624.44	\$26,255.32	\$369.12	98.61%
Revaluation	\$10,000.00	\$10,000.00	\$0.00	100.00%
Parks & Recreation	\$11,142.00	\$8,169.87	\$2,972.13	73.32%
Code Enforcement	\$18,250.00	\$8,922.79	\$9,327.21	48.89%
Planning	\$1,200.00	\$115.89	\$1,084.11	9.66%
Road Maintenance	\$121,675.00	\$49,113.25	\$72,561.75	40.36%
Major Road Projects	\$114,000.00	\$113,995.84	\$4.16	100.00%
Social Services	\$6,249.00	\$6,249.00	\$0.00	100.00%
Cable TV Channel	\$5,000.00	\$6,880.47	-\$1,880.47	137.61%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Veterans Memorial Fund	\$12,000.00	\$14,585.26	-\$2,585.26	n/a

Total Town Budget	\$677,678.89	\$440,892.78	\$236,786.11	65.06%
Encumbered Funds	\$8,516.00	\$0.00	\$8,516.00	0.00%
EDUCATION	\$2,245,097.16	\$1,003,609.82	\$1,241,487.34	44.70%
County Tax	\$101,314.00	\$101,314.00	\$0.00	100.00%

GRAND TOTAL BUDGET	\$3,032,606.05	\$1,545,816.60	\$1,486,789.45	50.97%
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Veterans Memorial Project

Town Funding	\$10,000.00	Income FY 09	\$8,055.20
Loan Available	\$12,000.00	Expenditures FY 09	\$14,585.26
Donations & Other Income	\$18,708.09	Balance FY 09	-\$6,530.06
Total Available	\$40,708.09		
Expenditures (total)	\$31,867.24		
Due back to Town (loan)	\$3,159.15		

Town of Lamoine - Revenue Report-FY Ending 6/30/09

As of 12/31/08

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$6,700.00	\$3,359.18	\$2,662.05	-\$697.13	\$4,037.95	39.73%
Auto Excise	\$305,000.00	\$152,917.81	\$139,490.62	-\$13,427.19	\$165,509.38	45.73%
Boat Excise Taxes	\$4,300.00	\$2,155.89	\$751.90	-\$1,403.99	\$3,548.10	17.49%
Administration Fees	\$1,200.00	\$601.64	\$372.00	-\$229.64	\$828.00	31.00%
Tax Lien Charges	\$2,350.00	\$1,178.22	\$1,067.60	-\$110.62	\$1,282.40	45.43%
Agent Fees	\$5,800.00	\$2,907.95	\$2,571.47	-\$336.48	\$3,228.53	44.34%
Revenue Sharing	\$66,870.36	\$33,526.78	\$27,975.94	-\$5,550.84	\$38,894.42	41.84%
General Assistance Reimburse*	\$1,250.00	\$443.26	\$255.82	-\$187.44	\$187.44	20.47%
Interest-Investments	\$46,000.00	\$23,063.01	\$9,625.88	-\$13,437.13	\$36,374.12	20.93%
Surplus Use	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	\$0.00	100.00%
Education Revenue	\$192,166.36	\$96,346.42	\$127,562.25	\$31,215.83	\$64,604.11	66.38%
Education Fund	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$12,000.00	\$6,016.44	\$4,863.37	-\$1,153.07	\$7,136.63	40.53%
Road Fund	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	100.00%
Road Assistance	\$27,428.00	\$13,751.57	\$13,122.00	-\$629.57	\$14,306.00	47.84%
Animal Control Fees/Fund	\$1,000.00	\$501.37	\$281.00	-\$220.37	\$719.00	28.10%
Cable TV Revenues	\$5,000.00	\$2,506.85	\$234.19	-\$2,272.66	\$4,765.81	4.68%
Parks Fund	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	100.00%
Capital Improvements Fund	\$48,000.00	\$48,000.00	\$48,000.00	\$0.00	\$0.00	100.00%
Encumbered FY 2006 Funds	\$8,516.00	\$8,516.00	\$8,516.00	\$0.00	\$0.00	100.00%
Homestead Receivable	\$27,664.20	\$27,664.20	\$27,664.20	\$0.00	\$0.00	100.00%
Property Taxes	\$2,133,661.13	\$1,458,321.50	\$1,458,321.50	\$0.00	\$675,339.63	68.35%

Total Revenue	\$3,032,606.05	\$2,019,478.09	\$2,011,037.79	-\$8,440.30	\$1,020,761.52	66.31%
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*General Assistance = 50% reimbursement from state, estimate is based on expenses

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/09

As of 12/31/08

Checking-FNBBH	\$47,180.33	Revenue Remaining	\$1,020,761.52
FNBBH Investment Mgt	\$771,084.03	Expenses Remaining	\$1,486,789.45
Petty Cash	\$200.00		
Total Liquid Assets	\$818,464.36	Expected Cash 6/30/09	\$352,436.43
Tax Liens 2007/08	\$16,512.83		
Tax Liens 2006/07	\$0.00	Non General Fund Cash Balances*	
Personal Property 2007-08	\$73.50	Code Enforcement	\$9,493.35
Homestead Receivable	\$0.20	Fire Truck Reserve	\$11,714.76
Personal Property 2003/04	\$754.60	Salt/Sand Shed	\$0.00
Accounts Receivable	\$36.00	Road Assistance	\$85,696.80
Demo Debris Receivable	\$537.74	Education Capital Reserve	\$9,847.90
Property Taxes 08/09	\$703,003.83	Portable Classroom Maint.	\$0.00
Supplemental Taxes 08/09	\$0.00	Revaluation Reserve	\$51,490.95
Total Receivables	\$720,918.70	Parks Fund	\$4,543.17
		Cable TV Fund	\$19,285.71
		Insurance Deductible	\$3,857.73
Warrant Payable	\$0.00	Harbor Fund	\$8,142.57
Cash after accts payable	\$818,464.36	Capital Improvements	\$107,055.15
		Cemetery Funds (all)	\$13,687.28
		Veterans Memorial Fund	\$3,400.21
		Land Conservation Fund	\$3,057.22

*The non-general fund cash balances do not reflect current year operations. Balances are adjusted at the bank after the close of the fiscal year to reflect the true fund balance

*How we love the happy winter days,
Frosty air and jolly happy plays.
We can skate and we can slide,
And we can have a fine sleigh ride.*



Annual Audit – Fiscal Year Ending June 30, 2008

**James W.
Wadman**

Certified Public Accountant

Telephone 207-667-65

Facsimile 207-667-36

wadmancpa.co

Independent Auditor's Report

*To the Board of Selectmen
Town of Lamoine
Lamoine, Maine 04605*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lamoine's management. Our responsibility is to express opinions on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2-4 and 18 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise the Town of Lamoine, Maine basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, C. P. A.
November 2, 2008

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2008

Management of the Town of Lamoine, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2008. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Lamoine, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2008 by \$10,125,980 (presented as "net assets"). Of this amount, \$892,460 was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$143,442 (a 1.4% decrease) for the fiscal year ended June 30, 2008.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2008, the Town's governmental funds reported a combined ending fund balance of \$1,445,629 with \$351,537 being general undesignated fund balance. This undesignated fund balance represents approximately 12.9% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations increased by \$623,194 (1247%) during the current year. New debt obligations of \$926,000 for school renovations were issued. \$277,800 of this new debt was forgiven. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt, if applicable). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are

used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary).

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

The largest portion of the Town's net assets (91%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay any debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2008	Total 2007
Current Assets	\$ 1,744,746		\$ 1,744,746	\$ 1,249,928
Capital Assets	\$ 9,343,961		\$ 9,343,961	\$ 9,277,173
<i>Total Assets</i>	<i>\$11,088,707</i>		<i>\$11,088,707</i>	<i>\$10,527,101</i>
Current Liabilities	\$ 346,302		\$ 346,302	\$ 231,912
Other Liabilities	\$ 616,425		\$ 616,425	\$ 40,171
Net Assets;				
Invested in Capital Assets	\$ 9,233,520		\$ 9,233,520	\$ 9,227,191
Designated	\$ 0		\$ 0	\$ 0
Unrestricted	\$ 892,460		\$ 892,460	\$ 1,027,827
<i>Total Liabilities and Net Assets</i>	<i>\$11,088,707</i>		<i>\$11,088,707</i>	<i>\$10,527,101</i>

Changes in Net Assets

Approximately 66 percent of the Town's total revenue came from property and excise taxes, approximately 19 percent came from State subsidies and grants, and approximately 15 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets (if any) represents \$408,649 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2008	Total 2007
Revenues;				
Tax Revenues	\$ 1,995,095	\$ 0	\$ 1,995,095	\$ 1,965,967
Program Revenues	\$ 587,396	\$ 0	\$ 587,396	\$ 801,061
Investments	\$ 64,093	\$ 0	\$ 64,093	\$ 75,724
Revenue Sharing	\$ 66,566	\$ 0	\$ 66,566	\$ 66,918
Other	\$ 305,746	\$ 0	\$ 305,746	\$ 253,803
<i>Total Revenues</i>	<i>\$ 3,018,896</i>	<i>\$ 0</i>	<i>\$ 3,018,896</i>	<i>\$ 3,163,474</i>

<i>Expenses:</i>				
Administration	\$ 176,530	\$ 0	\$ 176,530	\$ 151,503
Protection	\$ 73,493	\$ 0	\$ 73,493	\$ 72,046
Health/Sanitation	\$ 94,010	\$ 0	\$ 94,010	\$ 89,055
Transportation	\$ 415,946	\$ 0	\$ 415,946	\$ 443,759
Education	\$ 2,290,369	\$ 0	\$ 2,290,369	\$ 2,334,586
Unclassified	\$ 10,957	\$ 0	\$ 10,957	\$ 21,033
Assessments	\$ 101,032	\$ 0	\$ 101,032	\$ 95,480
<i>Total Expenses</i>	\$ 3,162,337	\$ 0	\$ 3,162,337	\$ 3,207,463
<i>Changes in Net Assets</i>	\$ (143,442)	\$ 0	\$ (143,442)	\$ (43,988)

FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,445,629, an increase of \$443,302 in comparison with the prior year. Approximately 25 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities (if any) amounts to \$19,353,215, net of accumulated depreciation of \$10,009,254, leaving a net book value of \$9,343,961. Current year additions include \$11,500 for town office roof, \$17,282 of veteran's memorial, \$163,830 for salt/sand shed, \$85,465 of school building improvements, \$1,494 of fire department equipment and \$181,462 of infrastructure were made. There were no current year retirements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2008

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$56,809
Investments, at Fair Market Value		\$746,960
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$908,000
Taxes and Tax Liens Receivable		\$31,586
Inventory		\$1,391
Capital Assets, net of Accumulated Depreciation		<u>\$9,343,961</u>
<u>Total Assets</u>		<u>\$11,088,707</u>
	<u>Liabilities</u>	
Accrued Teacher's Contracts		\$103,716
Accounts Payable		\$152,790
Accrued Compensated Absences		\$33,045
General Obligation Bonds Payable:		
Payable within 1 year		\$89,796
Payable in more than 1 year		<u>\$583,380</u>
<u>Total Liabilities</u>		<u>\$962,727</u>
	<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt		\$9,233,520
<u>Unrestricted:</u>		
Reserve Funds (Exhibit A-4)		\$516,430
Reserve for Inventory		\$1,391
Reserve for Encumbrances		\$8,516
Unrestricted		<u>\$366,123</u>
<u>Total Net Assets</u>		<u>\$10,125,980</u>
<u>Total Liabilities and Net Assets</u>		<u>\$11,088,707</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Assets</u>
<u>Governmental Activities</u>				<u>Governmental</u>
Administration	\$176,530	\$12,133		Activities
Protection	\$73,493			
Health & Sanitation	\$94,010	\$1,668		(\$164,398)
Transportation	\$415,946		\$27,668	(\$73,493)
Education	\$2,290,369	\$50,152	\$484,558	(\$92,342)
Unclassified	\$10,957	\$11,218		(\$388,278)
Assessments	\$101,032			(\$1,755,659)
				\$261
				(\$101,032)
<u>Total Governmental Activities</u>	<u>\$3,162,337</u>	<u>\$75,170</u>	<u>\$512,226</u>	<u>(\$2,574,941)</u>
<u>Total Primary Government</u>	<u>\$3,162,337</u>	<u>\$75,170</u>	<u>\$512,226</u>	<u>(\$2,574,941)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$1,682,837
Excise Taxes				\$303,711
State Revenue Sharing				\$66,566
Donations				\$10,254
Investment Earnings				\$64,093
Interest and Fees on Delinquent Taxes				\$8,547
Bond Proceeds - Debt Forgiveness				\$277,800
Other Revenues				\$17,691
<u>Total Revenues</u>				<u>\$2,431,499</u>
<u>Changes in Net Assets</u>				<u>(\$143,442)</u>
<u>Net Assets - Beginning</u>				<u>\$10,269,422</u>
<u>Net Assets - Ending</u>				<u>\$10,125,980</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2008

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Community Facilities School Lunch</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$52,655	\$4,154	\$56,809
Investments, at Fair Market Value	\$746,960		\$746,960
Accounts Receivable	\$905,523	\$866	\$906,389
Property Taxes Due	\$31,586		\$31,586
Due from Other Funds	\$1,611		\$1,611
Inventories		\$1,391	\$1,391
<u>Total Assets</u>	<u>\$1,738,334</u>	<u>\$6,412</u>	<u>\$1,744,746</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Teacher's Contracts	\$103,716		\$103,716
Accrued Compensated Absences	\$15,797		\$15,797
Accounts Payable	\$152,790		\$152,790
Deferred Tax Revenue	\$26,813		\$26,813
<u>Total Liabilities</u>	<u>\$299,116</u>	<u>\$0</u>	<u>\$299,116</u>
<u>Fund Balance:</u>			
Reserve Funds	\$1,079,165		\$1,079,165
Reserve for Inventory		\$1,391	\$1,391
Reserve for Encumbrances	\$8,516		\$8,516
Undesignated Fund Balance	\$351,537	\$5,021	\$356,558
<u>Total Fund Balance</u>	<u>\$1,439,218</u>	<u>\$6,412</u>	<u>\$1,445,629</u>
<u>Total Liabilities & Fund Balance</u>	<u>\$1,738,334</u>	<u>\$6,412</u>	<u>\$1,744,746</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,445,629
Net assets reported for governmental activities in the statement of nets assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$9,343,961
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$26,813
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$690,424)
<u>Net Assets of Governmental Activities</u>			<u>\$10,125,980</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**IN FUND BALANCE - GOVERNMENTAL FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	<u>General Fund</u>	<u>Community Facilities School Lunch</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$1,681,524		\$1,681,524
Excise Taxes	\$303,711		\$303,711
State Retirement Contribution	\$122,181		\$122,181
State Revenue Sharing	\$66,566		\$66,566
Investment Earnings (Includes Unrealized Gains / Losses)	\$64,079	\$14	\$64,093
Interest and Fees on Delinquent Taxes	\$8,547		\$8,547
Intergovernmental Revenues	\$3,420	\$19,752	\$23,171
School Lunch Program		\$20,197	\$20,197
Other Revenues	\$14,274		\$14,274
<u>Total Revenues</u>	<u>\$2,264,301</u>	<u>\$39,963</u>	<u>\$2,304,264</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
Administration and Planning	\$155,478		\$155,478
Protection	\$46,300		\$46,300
Health & Sanitation	\$92,284		\$92,284
Highways & Bridges	\$382,103		\$382,103
Education	\$1,793,671		\$1,793,671
Unclassified	\$6,769		\$6,769
Assessments and Debt Service	\$126,039		\$126,039
State Retirement Contribution	\$122,181		\$122,181
School Lunch Program		\$62,138	\$62,138
<u>Total Expenditures</u>	<u>\$2,724,824</u>	<u>\$62,138</u>	<u>\$2,786,962</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$460,524)</u>	<u>(\$22,174)</u>	<u>(\$482,698)</u>
<u>Other Financing Sources (Uses):</u>			
Bond Proceeds - To Be Repaid	\$648,200		\$648,200
Bond Proceeds - Debt Forgiveness	\$277,800		\$277,800
Operating Transfers In		\$20,000	\$20,000
Operating Transfers Out	(\$20,000)		(\$20,000)
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$445,476</u>	<u>(\$2,174)</u>	<u>\$443,302</u>
<u>Beginning Fund Balances</u>	<u>\$993,741</u>	<u>\$8,586</u>	<u>\$1,002,327</u>
<u>Ending Fund Balances</u>	<u>\$1,439,218</u>	<u>\$6,412</u>	<u>\$1,445,629</u>
<u>Reconciliation to Statement of Activities, changes in Net Assets:</u>			
Net Change in Fund Balances - Above			\$443,302
Deferred Revenue			\$1,314
Compensated Absences			(\$17,248)
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure.			
This amount reflects bond proceeds			(\$648,200)
This amount represents bond principal repayment			\$25,006
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$461,033
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$408,649)
<u>Changes in Net Assets of Governmental Activities</u>			<u>(\$143,442)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2008

(Exhibit V)

	<u>Assets</u>	<u>Cemetery Trust</u>
Investments, at Fair Market Value		\$13,467
<u>Total Assets</u>		<u>\$13,467</u>
	<u>Liabilities and Net Assets</u>	
<u>Liabilities:</u>		
Due to Other Funds		\$1,611
<u>Total Liabilities</u>		<u>\$1,611</u>
<u>Net Assets:</u>		
Held in Trust for Private Purposes		\$11,856
<u>Total Net Assets</u>		<u>\$11,856</u>
<u>Total Liabilities and Net Assets</u>		<u>\$13,467</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services.

In June 1999, GASB issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". This statement, known as the "Reporting Model" statement affects the way the Town prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD & A). This analysis is similar to analysis the private sector provides in their annual reports.

Government-wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Assets

The Statement of Net Assets is designed to display the financial position of the primary government (government and business-type activities). Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Assets and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net assets of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Program Activities

The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for example, through user charges or intergovernmental grants).

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a

keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other governments may revise their original budgets over the course of the year for a variety of reasons. Under GASB Statement No. 34, governments continue to provide budgetary comparison information in their annual reports. GASB Statement No. 34 requires that the Town add the original budget to the current comparison of the final budget and actual results.

B. Fund Accounting

The accounts of the Town are organized and operated using funds. A fund is an independent fiscal and accounting entity with a set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

Proprietary funds are established to account for activities for which a fee is charged to external or internal users for goods or services. Their reporting focuses on the determination of operating income and changes in net assets. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other agencies primarily within the Town (internal service funds). The Town presently has no proprietary funds.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and various intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly from goods, services or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Private purpose trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

D. Basis of Accounting, Measurement Focus and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the fund liability is incurred. However, debt service expenditures (if any) are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Cash Equivalents

For purposes of the Statement of Cash Flows, the Town's proprietary funds consider cash equivalents to be all highly liquid investments with maturities of 12 months or less.

G. Investments

Investments are stated at fair market value.

H. Inventories

Inventories are stated at cost and are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used. Inventory in the School Lunch program consists of food, supplies and donated commodities.

I. Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

J. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

K. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

L. Fund Balances / Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose.

Note 2 - Deposits and Investments

Governmental Accounting Standards Board Statement No. 40 requires the disclosure of interest rate risk, credit risk and custodial risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short term repurchase obligations and short term investments held by a local banking institution. As a means of limiting its exposure to credit risk, the Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial banks, insured credit unions and direct debt securities of the United State Government unless such an investment is expressly prohibited by law. For an investment, custodial risk is the risk that in the event of the failure of the counter party the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As a means of limiting its exposure to custodial risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

At year end, the carrying value of the Town's deposits was \$52,455 and the bank balance was \$78,616. Of the bank balance, the entire balance was collateralized by Federal Deposit Insurance Corporation insurance.

At year end, the Town's Governmental and Fiduciary Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities- Agencies	\$258,744	\$0	\$176,191	\$82,553
Other	\$501,682	\$401,682	\$100,000	\$0
	<u>\$760,426</u>	<u>\$401,682</u>	<u>\$276,191</u>	<u>\$82,553</u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2007 and committed on August 22, 2007. Interest of 12.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$133,140			\$133,140
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$1,341,604	\$278,077		\$1,619,681
Equipment	\$607,956	\$1,494		\$609,450
Infrastructure	\$16,809,483	\$181,462		\$16,990,945
<u>Total capital assets being depreciated</u>	<u>\$18,759,042</u>	<u>\$461,033</u>	<u>\$0</u>	<u>\$19,220,076</u>
	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Less accumulated depreciation for</u>				
Buildings	\$566,202	\$30,045		\$596,247
Equipment	\$439,234	\$29,094		\$468,328
Infrastructure	\$8,595,169	\$349,510		\$8,944,679
<u>Total accumulated depreciation</u>	<u>\$9,600,605</u>	<u>\$408,649</u>	<u>\$0</u>	<u>\$10,009,254</u>
<u>Net capital assets being depreciated</u>	<u>\$9,158,437</u>	<u>\$52,384</u>	<u>\$0</u>	<u>\$9,210,821</u>
<u>Governmental Activities Capital Assets, net</u>	<u>\$9,291,577</u>	<u>\$52,384</u>	<u>\$0</u>	<u>\$9,343,961</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

Administration	\$3,172
Education	\$25,264
Protection	\$28,687
Health & Sanitation	\$58
Highways, including depreciation of general infrastructure assets	\$351,467
Total Depreciation Expense - Governmental Activities	<u>\$408,649</u>

Note 5 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

Note 6 - Disclosure of Certain Significant Risks and Uncertainties

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 7 - Defined Benefit Employee Pension Plan

Most employees of the School Department participate in the Maine State Retirement System. The Maine State Retirement System is a multiple-employer, cost sharing pension plan. Benefits provided by the Maine State Retirement System arise from employee and employer contributions determined on a statutory actuarial reserve basis.

School Department employees are eligible for normal retirement at age 60, provided that they have 25 years of service credited under the System. School Department employees over age 60 who become permanently disabled receive normal retirement benefits. School Department employees under the age of 60 who become permanently disabled receive 2/3 of their average final compensation, reduced by other forms of disability benefits received.

School Department employees contribute 7.65% of their salaries to the Retirement System while the School Department's share is the responsibility of the State of Maine. The School Department is responsible for the employer contributions for employees paid with Federal funds. The cost of these benefits is charged to the applicable Federally funded program. The School Department's total earnings covered by the program were \$653,024 for the fiscal year ended June 30, 2008. Employee contributions totaled \$49,956. Employer contributions made to the pooled account by the State, estimated at a rate of 18.71%, are \$122,181. Employer contributions made by the School Department for Federal programs totaled \$2,520. A financial report for the Maine State Retirement System can be obtained at the following address: Maine State Retirement System, 46 State House Station, Augusta, Maine 04333.

Note 8 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 9 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2008

<u>Long-Term Debt payable at July 1,</u>	\$49,982
Long-Term Debt Issued	\$648,200
Long-Term Debt Retired	<u>(\$25,006)</u>
<u>Long-Term Debt payable at June 30,</u>	<u>\$673,176</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2008 are as follows:

In 2004, the Town issued bonds for a fire truck purchase with the Union Trust Company. The bonds were authorized by the Town for \$125,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.24%. The principal balance outstanding at June 30, 2007 is \$24,976.

In November 2007, the Town entered into a revolving loan fund with Maine Municipal Bond Bank for the purpose of performing performing school renovations. The debt is for ten years with interest at 0%. The annual payment totals \$64,820. The loan is structured as a draw down loan with the total funds of \$926,000 being held by Bangor Savings Bank. Of this total funding, \$277,800 has been forgiven, which will leave total debt service of \$648,200. Through June 30, 2008, the school department has drawn down \$85,465 of the funds, with the first payment being due April 2009. The balance at June 30, 2008 is \$648,200.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2009	\$89,796	\$810	\$90,606
2010	\$64,820	\$0	\$64,820
2011	\$64,820	\$0	\$64,820
2012	\$64,820	\$0	\$64,820
2013	\$64,820	\$0	\$64,820
2014-2018	\$324,100	\$0	\$324,100
	<u>\$673,176</u>	<u>\$810</u>	<u>\$673,986</u>

Note 10 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Fiduciary Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2008, the offsetting receivable and payable balances were \$1,611. The balances represent amounts due to the general fund for cemetery care and is expected to be repaid within the next year.

Note 11 - Participation in Public Entity Risk Pool

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2008.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit VII)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$1,682,854	\$1,682,854	\$1,681,524	(\$1,330)
Excise Taxes	\$303,500	\$303,500	\$303,711	\$211
State Revenue Sharing	\$66,683	\$66,683	\$66,566	(\$117)
Investment Earnings (Includes Unrealized Losses)	\$37,000	\$37,000	\$64,079	\$27,079
Interest and Fees on Delinquent Taxes	\$7,500	\$7,500	\$8,547	\$1,047
Intergovernmental Revenues	\$27,928	\$27,928	\$31,088	\$3,160
Other Revenues	\$8,100	\$8,100	\$14,274	\$6,174
<u>Total Revenues</u>	<u>\$2,133,565</u>	<u>\$2,133,565</u>	<u>\$2,169,788</u>	<u>\$36,223</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$171,167	\$171,167	\$155,478	\$15,689
Protection	\$46,765	\$46,765	\$46,300	\$465
Health & Sanitation	\$92,142	\$92,142	\$92,284	(\$142)
Highways & Bridges	\$244,200	\$244,200	\$208,152	\$36,048
Education	\$1,508,419	\$1,508,419	\$1,708,207	(\$199,788)
Unclassified	\$22,859	\$22,859	\$6,769	\$16,090
Assessments & Debt Service	\$136,138	\$136,138	\$126,039	\$10,100
Capital Outlay	\$966,000	\$966,000	\$287,085	\$678,915
<u>Total Expenditures</u>	<u>\$3,187,690</u>	<u>\$3,187,690</u>	<u>\$2,630,311</u>	<u>\$557,378</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$1,054,125)</u>	<u>(\$1,054,125)</u>	<u>(\$460,524)</u>	<u>\$593,601</u>
<u>Other Financing Uses:</u>				
Bond Proceeds - To Be Repaid	\$648,200	\$648,200	\$648,200	\$0
Bond Proceeds - Debt Forgiveness	\$277,800	\$277,800	\$277,800	\$0
Operating Transfers Out	(\$20,000)	(\$20,000)	(\$20,000)	\$0
	(\$148,125)	(\$148,125)	\$445,476	\$593,601
<u>Beginning Fund Balances</u>	<u>\$993,741</u>	<u>\$993,741</u>	<u>\$993,741</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$845,616</u>	<u>\$845,616</u>	<u>\$1,439,218</u>	<u>\$593,601</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)FOR THE FISCAL YEAR ENDED JUNE 30, 2008

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$144,017	\$134,783	\$9,234
Town Hall Capital Improvements	\$11,500	\$11,500	\$0
Planning Board	\$1,200	\$808	\$392
	<u>\$156,717</u>	<u>\$147,090</u>	<u>\$9,626</u>
<u>Protection:</u>			
Public Safety	\$47,965	\$47,500	\$465
	<u>\$47,965</u>	<u>\$47,500</u>	<u>\$465</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$91,342	\$86,288	\$5,054
Dump Closing	\$0	\$5,125	(\$5,125)
	<u>\$91,342</u>	<u>\$91,413</u>	<u>(\$71)</u>
<u>Unclassified:</u>			
Appeals & Charities	\$5,300	\$5,300	\$0
Library Contract	\$6,345	\$6,345	\$0
	<u>\$11,645</u>	<u>\$11,645</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$98,609	\$98,609	\$0
Fire Truck Debt	\$27,430	\$27,430	\$0
Overlay	\$10,100	\$0	\$10,100
	<u>\$136,138</u>	<u>\$126,039</u>	<u>\$10,100</u>
<u>TOTALS</u>	<u>\$443,807</u>	<u>\$423,686</u>	<u>\$20,121</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF CHANGES IN UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit A-2)

<u>Beginning Undesignated Fund Balance</u>		\$457,278
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$20,121	
Excise Taxes (Net of Appropriation)	\$211	
Delinquent Tax Interest (Net of Appropriation)	\$1,047	
Increase in Fair Market Value of Investments	\$86	
Investment Earnings (Net of Appropriation)	\$13,273	
Other State Revenues (Net of Appropriation)	\$2,920	
Fees Collected (Net of Appropriation)	\$982	
Other Revenues (Net of Appropriation)	\$5,192	
	<hr/>	
<u>Total Additions</u>		\$43,831
<u>Reductions:</u>		
Appropriations from Undesignated Fund Balance	\$148,125	
Increase in Deferred Tax Revenues (Note 3)	\$1,314	
State Revenue Sharing (Net of Appropriation)	\$117	
Abatements Granted	\$17	
	<hr/>	
<u>Total Reductions</u>		\$149,573
<u>Ending Undesignated Fund Balance</u>		<hr/> <hr/> \$351,537

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit A-3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$235,120,900	
Personal Property	\$2,271,000	
	<hr/>	
<u>Total Taxable Valuation</u>		\$237,391,900
<u>Rate per \$1 Valuation</u>		<hr/> \$0.0070
<u>Tax Commitment</u>		\$1,661,743
<u>Collections and Adjustments:</u>		
Cash Collections	\$1,637,300	
Abatements on Commitment	\$17	
	<hr/>	
<u>Total Collections and Adjustments</u>		<hr/> \$1,637,317
<u>Uncollected Taxes June 30, 2008</u>		<hr/> <hr/> \$24,426

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit A-4)

	Balance 7/1/2007	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2008
<u>General Administration:</u>								
Code Enforcement	\$12,517	\$443	\$17,950	\$12,133	\$43,043	\$16,000	\$17,710	\$9,333
Revaluation	\$29,086	\$1,684	\$10,000	\$0	\$40,770	\$0	\$0	\$40,770
Insurance Deductible	\$4,255	\$233	\$0	\$0	\$4,487	\$0	\$710	\$3,777
	\$45,858	\$2,360	\$27,950	\$12,133	\$88,300	\$16,000	\$18,420	\$53,881
<u>Public Safety:</u>								
Fire Truck	\$11,002	\$524	\$0	\$0	\$11,526	\$0	\$0	\$11,526
	\$11,002	\$524	\$0	\$0	\$11,526	\$0	\$0	\$11,526
<u>Health & Sanitation:</u>								
Animal Control	\$365	\$0	\$1,800	\$1,668	\$3,833	\$1,000	\$2,539	\$295
	\$365	\$0	\$1,800	\$1,668	\$3,833	\$1,000	\$2,539	\$295
<u>Highways & Bridges:</u>								
Road Fund	\$15,699	\$227	\$248,200	\$65,046	\$329,172	\$31,428	\$212,304	\$85,439
Salt/Sand Shed	\$45,662	\$957	\$210,000	\$0	\$256,620	\$55,000	\$201,620	\$0
	\$61,362	\$1,184	\$458,200	\$65,046	\$585,792	\$86,428	\$413,924	\$85,439
<u>Education:</u>								
Education Fund	\$99,508	\$0	\$2,153,895	\$1,485,132	\$3,738,535	\$625,476	\$2,372,722	\$740,336
Education Capital	\$2,675	\$455	\$0	\$6,716	\$9,846	\$0	\$81	\$9,765
Education Construction	\$6,716	\$0	\$0	\$0	\$6,716	\$0	\$6,716	\$0
	\$108,899	\$455	\$2,153,895	\$1,491,847	\$3,755,097	\$625,476	\$2,379,519	\$750,102
<u>Unclassified:</u>								
Harbor	\$6,363	\$270	\$0	\$3,105	\$9,738	\$0	\$1,712	\$8,027
Capital Improvement	\$245,582	\$7,970	\$0	\$12,519	\$266,072	\$137,000	\$0	\$129,072
Cable Television	\$11,597	\$448	\$5,000	\$7,722	\$24,766	\$5,000	\$714	\$19,052
Summer Recreation	\$50	\$0	\$0	\$158	\$208	\$0	\$208	\$0
Parks & Recreation	\$3,886	\$180	\$10,214	\$233	\$14,513	\$0	\$10,039	\$4,474
Veteran's Memorial	\$0	\$298	\$22,000	\$10,252	\$32,550	\$0	\$17,282	\$15,268
Land Conservation	\$0	\$30	\$1,000	\$1,000	\$2,030	\$0	\$0	\$2,030
	\$267,478	\$9,197	\$38,214	\$34,989	\$349,878	\$142,000	\$29,955	\$177,923
<u>Total Reserve Funds</u>	\$494,965	\$13,720	\$2,680,059	\$1,605,683	\$4,794,426	\$870,904	\$2,844,357	\$1,079,165

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$1,682,854
Education Funding	\$429,716
Excise Taxes	\$303,500
State Revenue Sharing	\$66,683
Local Road Assistance	\$27,428
Investment Interest	\$37,000
Interest on Delinquent Taxes	\$7,500
Code Enforcement Fees	\$13,000
General Assistance Reimbursements	\$500
Other Revenues	\$14,100

Fund Balance Appropriations:

Code Enforcement Reserve	\$3,000
Education Reserve	\$195,761
Salt/Sand Shed Reserve	\$55,000
Road Reserve	\$4,000
Capital Improvement Fund	\$137,000
Undesignated Fund Balance	\$148,125

Total Fund Balance Appropriations

\$542,886

Total Revenues

\$3,125,166

Expenditures:

Administration and Planning	\$187,167
Protection	\$46,765
Health & Sanitation	\$93,142
Highways & Bridges	\$458,200
Education	\$2,153,895
Unclassified	\$49,859
Assessments & Debt Service	\$136,138

Total Expenditures

\$3,125,166

Letter from US Senator Susan Collins

<p>SUSAN M. COLLINS MAINE</p> <p>410 SENATE OFFICE BUILDING WASHINGTON, DC 20515-1904 (202) 224-2622 (202) 224-6882 (TAA)</p>	<p>United States Senate WASHINGTON, DC 20510-1904</p>	<p>COMMITTEES: HOMELAND SECURITY AND ENVIRONMENTAL AFFAIRS Foreign Affairs ARMED SERVICES SPECIAL COMMITTEE (ON ASING)</p>
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January 9, 2009

Dear Citizens of Lamoine:

In 2008, Mainers entrusted me to serve another term in the U.S. Senate. I am deeply honored and pledge to continue to work with my colleagues, both old and new, and with President Obama to forge bipartisan solutions to the economic crisis and the many other challenges facing our nation. I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

The number one priority continues to be to strengthen our struggling economy. We must look at additional ways to get our economy back on track. Last summer, I introduced an economic recovery bill, which included a proposal for \$50 billion in infrastructure funding to create jobs and improve our nation's aging transportation infrastructure. Anyone who drives in Maine recognizes the deteriorating state of many of our roads and bridges. Investing in our infrastructure not only creates jobs but also leaves communities with lasting and needed assets. My proposal also includes \$1 billion in additional funding for the Workforce Investment Act and tax incentives to help small businesses and to encourage energy conservation.

One of the energy provisions of the legislation was signed into law last year. It provides a \$300 tax credit to help individuals purchase clean-burning wood pellet stoves in order to provide an affordable alternative for heating their homes.

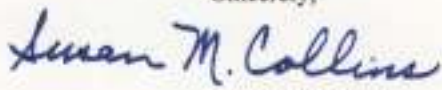
Soaring energy prices throughout much of 2008 highlight the critical need for our nation to achieve energy independence. As a nation, we should set a goal of energy independence by the year 2020—an ambitious goal that will require a multi-faceted approach, but one that can be achieved through resolve and commitment. I joined a bipartisan group of 20 Senators that has developed a comprehensive bill to expand production of American energy, promote conservation, and spur the development of alternative sources of energy. To immediately mitigate the effects of high prices, I fought to increase funding for programs that help our seniors and low-income families such as the Low Income Home Energy Assistance Program (LIHEAP) and the Weatherization Assistance Program.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is prepared to respond to disasters. Maine certainly has had its share of natural disasters during the past year. This year, my homeland security priorities include renewing a port security law that I coauthored and strengthening security at labs containing dangerous pathogens.

Other priorities include supporting the vital work being done at Bath Iron Works, the Portsmouth Naval Shipyard, and other defense-related businesses throughout Maine – all of which are making significant contributions to our national security. We must also continue to improve and expand access to affordable health care – particularly in our rural communities – expand aid for education, protect our environment.

While this is just a brief summary of my recent work in Washington over the past several months, please know that I will continue to work as hard as possible representing Maine in the U.S. Senate. I am grateful for many blessings, including the opportunity to continue representing Lamoine and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417, or visit my website at <http://collins.senate.gov>.

Sincerely,

Susan M. Collins
United States Senator

Letter from US Representative Michael Michaud

MICHAEL H. MICHAUD
2nd District, Maine

WASHINGTON OFFICE
1724 Longworth House Office Building
WASHINGTON, DC 20515
Phone: (202) 225-8306
Fax: (202) 225-2943
www.house.gov/michaud

Congress of the United States House of Representatives Washington, DC 20515

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON TAX AND FINANCE

January 15, 2009

Dear Lamoine residents and friends,

This year, Mainers are facing some of the greatest challenges seen for several generations. As I travel across Maine, I hear from many people worried about losing their jobs, heating their homes, putting food on the table, and getting affordable health care.

The economic crisis affects us all as Americans. Here in Maine, we must continue to create new jobs and help our businesses develop new ideas and products.

In my first three terms as your Congressman, I have found and won funding for research, training, and job development. In 2007, I authored a bill, which became public law, to create a Northern Border Regional Commission. The NBRC will invest federal resources in economic development and job creation projects in the most economically distressed areas of Maine, New Hampshire, Vermont, and northern New York. I have supported efforts to restore funding to the Small Business Administration to make sure it can offer Maine businessmen and women the capital they need to start and invest in their businesses. I have also secured substantial investments in federal research and development at the University of Maine, promoting valuable research and creating jobs throughout Maine.

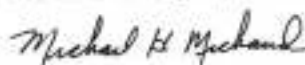
There is still so much else to do. Raising the truck weight limits on Maine's interstate north of Augusta will help our businesses, cut fuel costs and emissions and make so many of our rural and secondary roads safer for our families.

We need to keep our promises to our veterans and make sure that their benefits and health care are there when they need them. As the Chairman of the Veterans Affairs Health Subcommittee, I have worked to make health care more accessible for rural veterans and to increase the overall spending for the Department of Veteran's Affairs. In 2008, I sponsored HR 1824, the Montgomery GI Bill Expansion, to expand the scope of educational assistance under the Montgomery GI Bill so it may be used to obtain a commercial motor vehicle operator license.

Finally, my staff and I remain committed to providing quality constituent services whether it is help with cutting through red tape or a question about federal programs and benefits. If my office may ever be of assistance, please do not hesitate to contact me at my Bangor office at 207-942-6935 or by emailing me through my web page at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers.

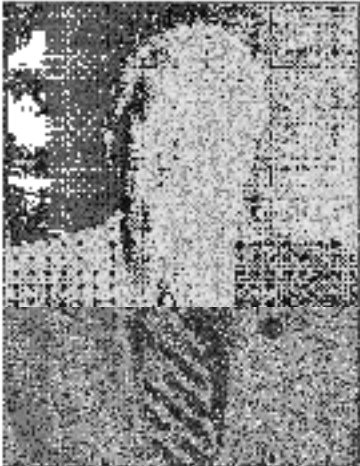
Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

Letter from State Senator Dennis Damon



DENNIS S. DAMON
Nebraska State Senator
District 11-2

OFFICE: 1000 F STREET, SUITE 300, LINCOLN, NE 68502
 TEL: 402-471-1111 FAX: 402-471-1112

**CONTACTING
SENATOR DAMON**

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Nebraska
 402-471-1111

Outside Nebraska
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In Lincoln
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Nebraska
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Outside Nebraska
 402-471-1111

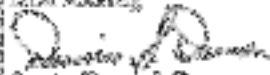
Dear Friends and Neighbors,

It continues to be my distinct pleasure to serve as your voice in Lincoln. In November I was re-elected to my fourth and final term in the Nebraska State Senate and I am looking forward to addressing the numerous issues facing us during these difficult economic times.

One of our top priorities that I am focusing on this session is our economy. While many other states across the country are experiencing double-digit unemployment figures, Nebraska's economy is actually stronger than most. Despite our situation, many people are still looking for a job or extra money in their pockets to make ends meet.

However, no matter the condition of our economic future, I strongly believe that our economy must be built on a strong foundation that includes education, transportation, sound energy policies, and entrepreneurship in innovative technologies.

I have spent my entire life in Nebraska County and I know firsthand our problems, our needs, and our rich history. This knowledge motivates me to make sure in the decisions I make, whether they have a local impact or affect the state as a whole. If I am ever in of any manner to you or your family, please do not hesitate to contact me. I look forward to hearing from you. Thank you for the faith you have placed in me and for giving me the opportunity to represent you in the Lincoln Senate.

Sincerely,

 Senator Dennis S. Damon
 11th District - District 11-2

Letter from State Representative Rob Eaton

REPORT TO THE CITIZENS OF LAMOINE



Dear Neighbors:

It is an honor to represent you as your State Representative in the Maine House. The first session of the 124th Legislature is just getting underway and our agenda is a challenging one.

We are all aware that we must find efficiencies and savings in our state functions but the school consolidation legislation has created a savings for the state at the expense of our towns. I will continue my support for repeal or serious repair until our rural and waterfront communities are provided with fair and reasonable alternatives

Our state, like most others in our country, is facing revenue shortfalls forcing the legislature to consider major cuts in state government. All too often, these cuts hurt those who are most in need. I will do everything I can to ensure we spread the cuts fairly throughout the various agencies and departments within state government. Even during lean times, we must continue to invest in our future. We can't neglect our aging infrastructure or the need to provide excellence in education for our children. We must also work with the private sector to expand alternative energy options and we should do it with a sensible, aggressive plan. I look forward to passing a revenue neutral income tax reform package. This bill will reduce our state income tax rate significantly and it will return money directly to the pockets of Maine citizens. Hopefully our efforts to work with those opposed to aspects of the previous bill will lead to a modest victory for Mainers in 2009.

I am proud to serve on the Marine Resources Committee. The hard working men and women who make their living on our waters and our shores contribute significantly to our economy. We will address many bills specific to particular fisheries but in my opinion, nothing looms larger than the need for us to identify and eliminate sources of water pollution. We must develop a creative way to increase water quality testing along our shores, increase efforts to identify pollution sources and improve our ability to complete the volumes of reporting to the federal government in a timely manner. Failure to do so could lead to devastating consequences for our shellfish industry.

You can learn more about what I and other legislators have been doing by visiting the House Majority Office Web site: www.housedemocrats.maine.gov. From there you can visit my Web page by clicking on "Representatives."

My job in Augusta is to represent you, so I hope you will contact me to share your concerns. I value your ideas and your input! If you need assistance with a state government issue I can be reached at the State House at 287-1400 or toll free 1-800-423-2900. You may also reach me at home on weekends at 422-3918 or by e-mail at RepRob.Eaton@legislature.maine.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read "Rob Eaton".

Rob Eaton
State Representative

Report from Superintendent of Schools

TO: Municipal Officers and Citizens of Lamoine This Annual Report is submitted for your review:

Your student enrollment, as of October 1, 2008 was as follows:

K	1	2	3	4	5	6	7	8	K-8	9	10	11	12	9-12	K-12
									Total					Total	Total
12	11	12	8	16	12	18	18	9	116	18	23	18	22	81	197

Our secondary enrollment as of October 1, 2008 was 81: Ellsworth High School (40), Mount Desert Island High School (39), Sumner High School (2).

The following personnel were employed by the School Committee for the 2008-2009 school year:

Principal Part-Time	Val Perkins	47,000.00
Grades 6/7/8	Christopher James	35,855.00
Grades 6/7/8	Tim Barlow	50,181.00
Grades 6/7/8	Carol Duffy	50,181.00
Grade 5	Tracy Willis	38,437.00
Grade 3/4	Sherry Young	32,413.00
Grade 3/4	Laurie Davis	38,723.00
Grade 1/2 Asst. Principal	Leah Treadwell	35,273.00
Grade 1/2	Amy Duym	43,313.00
Kindergarten	Julie Jordan	37,576.00
Special Education	Cheryl Curtis	30,000.00
Speech (2/5)	Sharon Knopp	16,866.40
Physical Education (3/5)	Patricia Haslam	20,996.40
Art (2/5)	Patricia Haugh	13,309.20
Music	Karen Hawthorne	27,148.00
Title I/Early Literacy/RR/G/T	Margaret Burnett	45,247.00
School Nurse	Jacqueline Grohoski, R.N.	Contracted
Secretary	Betty Anderson	14.11/hr
Librarian Ed Tech	Robin Veysey	12.36/hr
Ed Tech Spec Ed	Theresa Gordon	11.58/hr
Ed Tech Spec Ed	Christine Donovan	11.98/hr
Ed Tech Spec Ed	Barbara Engstrom	11.58/hr
Ed Tech Spec Ed	Lee Whitaker	12.36/hr
Cook	Barbara Stratton	13.78/hr
Cook Assistant	Doreen Boynton	11.69/hr
Custodian	Lenny Bright	11.39/hr
Part-time Custodian	Timothy Turner	11.20/hr

Citizens of Lamoine voted on December 9, 2008 to become part of a regional school unit. After the election results were certified by the Department of Education, RSU 24 was issued a Certificate of Organization. All communities voting for this plan have been working diligently to become operative on July 1, 2009.

On a personal note, I would like to conclude this report by thanking the School Committee and the citizens of Lamoine for their support during the several times I have served as your Interim Superintendent of Schools.

Respectfully,
Omar P. Norton, Superintendent of Schools

Proposed Budget FY 2010

Due to school consolidation, the 2009/10 budget printed here represents only the municipal portion. The following budget is a product of the Lamoine Budget Committee – with one exception. The amount recommended to be appropriated from the capital projects fund has been increased by the Board of Selectmen by \$25,000 to offset the amount to be borrowed for a new brush truck for the fire department.

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Administration									
Salaries									
Selectman Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$250.00	\$750.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$42,550.00	\$42,550.00	\$0.00	\$43,700.00	\$24,277.65	\$19,422.35	\$45,230.00	\$1,530.00	3.50%
Benefits	\$5,550.00	\$5,550.00	\$0.00	\$6,250.00	\$3,456.54	\$2,793.46	\$6,669.00	\$419.00	6.70%
Clerk/Tax Collector	\$14,828.00	\$13,395.25	\$1,432.75	\$15,600.00	\$9,304.00	\$6,296.00	\$16,146.00	\$546.00	3.50%
Assistant Clerk/Tax Collector	\$9,328.00	\$7,628.50	\$1,699.50	\$9,600.00	\$3,528.60	\$6,071.40	\$9,430.00	-\$170.00	-1.77%
Assessor Chair	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,600.00	\$100.00	6.67%
Assessor 2	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00	\$625.00	\$625.00	\$1,500.00	\$250.00	20.00%
Assessor 3	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00	\$625.00	\$625.00	\$1,250.00	\$0.00	0.00%
Health Officer	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
Reg. of Voters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Election Workers	\$1,300.00	\$1,359.50	-\$59.50	\$1,900.00	\$1,389.75	\$510.25	\$1,825.00	-\$75.00	-3.95%
Total Salaries	\$83,256.00	\$80,183.25	\$3,072.75	\$86,750.00	\$46,606.54	\$40,143.46	\$89,350.00	\$2,600.00	3.00%

Administrative Expenses	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Electricity	\$2,400.00	\$2,556.15	-\$156.15	\$2,650.00	\$1,168.50	\$1,481.50	\$2,700.00	\$50.00	1.89%
Machine Maint.	\$1,100.00	\$1,037.07	\$62.93	\$1,100.00	\$75.97	\$1,024.03	\$1,200.00	\$100.00	9.09%
Travel/Education	\$3,400.00	\$3,416.68	-\$16.68	\$3,400.00	\$1,611.54	\$1,788.46	\$3,750.00	\$350.00	10.29%
Postage	\$1,500.00	\$1,693.15	-\$193.15	\$1,650.00	\$1,218.57	\$431.43	\$2,300.00	\$650.00	39.39%
Office Supplies	\$2,000.00	\$1,729.68	\$270.32	\$2,600.00	\$1,820.66	\$779.34	\$2,500.00	-\$100.00	-3.85%
Advertising	\$400.00	\$462.13	-\$62.13	\$400.00	\$369.15	\$30.85	\$500.00	\$100.00	25.00%
Telephone	\$940.00	\$1,143.31	-\$203.31	\$1,020.00	\$540.49	\$479.51	\$800.00	-\$220.00	-21.57%
Lien Costs	\$1,250.00	\$1,726.61	-\$476.61	\$2,000.00	\$369.04	\$1,630.96	\$2,000.00	\$0.00	0.00%
Lien Costs - Wages	\$350.00	\$340.00	\$10.00	\$350.00	\$24.00	\$326.00	\$350.00	\$0.00	0.00%
Heating Oil	\$2,400.00	\$2,461.05	-\$61.05	\$3,000.00	\$3,127.18	-\$127.18	\$4,000.00	\$1,000.00	33.33%
Dues/Memberships	\$2,400.00	\$2,411.75	-\$11.75	\$2,400.00	\$2,491.13	-\$91.13	\$2,232.78	-\$167.22	-6.97%
Banking Costs	\$50.00	\$37.05	\$12.95	\$50.00	\$29.40	\$20.60	\$50.00	\$0.00	0.00%
Tax Maps	\$1,700.00	\$2,150.00	-\$450.00	\$1,700.00	\$1,800.00	-\$100.00	\$1,900.00	\$200.00	11.76%
Books & Publications	\$250.00	\$192.50	\$57.50	\$200.00	\$201.25	-\$1.25	\$250.00	\$50.00	25.00%
Records Preservation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$2,500.00	\$384.77	\$2,115.23	\$2,500.00	\$53.00	\$2,447.00	\$2,500.00	\$0.00	0.00%
Other Election Costs	\$150.00	\$60.25	\$89.75	\$200.00	\$227.08	-\$27.08	\$200.00	\$0.00	0.00%
Audit	\$3,200.00	\$3,200.00	\$0.00	\$3,295.00	\$3,295.00	\$0.00	\$3,395.00	\$100.00	3.03%
Assessing-Appraisal	\$5,300.00	\$2,250.00	\$3,050.00	\$5,300.00	\$0.00	\$5,300.00	\$5,300.00	\$0.00	0.00%
Assessing - Quarter Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$1,300.00	\$1,490.92	-\$190.92	\$1,300.00	\$0.00	\$1,300.00	\$1,600.00	\$300.00	23.08%
Miscellaneous	\$0.00	\$99.00	-\$99.00	\$0.00	\$31.00	-\$31.00	\$100.00	\$100.00	100.00%
Flag Program	\$200.00	\$32.40	\$167.60	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Tax Bills	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Newsletter	\$900.00	\$900.00	\$0.00	\$900.00	\$675.00	\$225.00	\$1,000.00	\$100.00	11.11%
Sales Tax	\$25.00	\$9.80	\$15.20	\$25.00	\$19.50	\$5.50	\$25.00	\$0.00	0.00%
Total Expenses	\$34,715.00	\$29,784.27	\$4,930.73	\$37,240.00	\$19,147.46	\$18,092.54	\$39,852.78	\$2,612.78	7.02%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Gen'l Assistance	\$500.00	\$2,803.39	-\$2,303.39	\$2,500.00	\$886.51	\$1,613.49	\$3,000.00	\$500.00	20.00%
Insurances									
FICA-Town Share	\$7,432.44	\$6,779.46	\$652.98	\$8,016.60	\$3,949.72	\$4,066.88	\$8,148.35	\$131.75	1.64%
Medicare - Town Share	\$1,738.23	\$1,585.52	\$152.71	\$1,874.85	\$923.73	\$951.12	\$1,905.66	\$30.81	1.64%
Property & Casualty	\$6,800.00	\$6,399.00	\$401.00	\$7,500.00	\$7,098.00	\$402.00	\$7,200.00	-\$300.00	-4.00%
Public Officials	\$3,100.00	\$3,020.00	\$80.00	\$3,100.00	\$3,079.00	\$21.00	\$3,100.00	\$0.00	0.00%
Workers Comp	\$2,250.00	\$2,527.00	-\$277.00	\$2,000.00	\$1,060.40	\$939.60	\$2,600.00	\$600.00	30.00%
Volunteer Coverage	\$425.00	\$566.25	-\$141.25	\$425.00	\$0.00	\$425.00	\$600.00	\$175.00	41.18%
Unemployment	\$500.00	\$0.00	\$500.00	\$300.00	\$502.00	-\$202.00	\$500.00	\$200.00	66.67%
Deductible Fund	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$750.00	-\$250.00	-25.00%
Total Insurance	\$23,245.67	\$20,877.23	\$2,368.44	\$24,216.45	\$16,612.85	\$7,603.60	\$24,804.01	\$587.56	2.43%
Equipment									
Hardware/Software	\$1,000.00	\$91.98	\$908.02	\$1,000.00	\$180.15	\$819.85	\$1,000.00	\$0.00	0.00%
Other	\$0.00	\$289.98	-\$289.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Equipment	\$1,000.00	\$381.96	\$618.04	\$1,000.00	\$180.15	\$819.85	\$1,000.00	\$0.00	0.00%
Town Hall Maintenance									
Furnace Maint.	\$200.00	\$239.00	-\$39.00	\$200.00	\$189.00	\$11.00	\$200.00	\$0.00	0.00%
Lighting	\$100.00	\$204.85	-\$104.85	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
General Maint.	\$200.00	\$178.25	\$21.75	\$100.00	\$251.27	-\$151.27	\$200.00	\$100.00	100.00%
Grounds	\$750.00	\$560.00	\$190.00	\$900.00	\$341.68	\$558.32	\$900.00	\$0.00	0.00%
Keys & Locks	\$50.00	\$0.00	\$50.00	\$200.00	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Maint.	\$1,300.00	\$1,182.10	\$117.90	\$1,500.00	\$781.95	\$718.05	\$1,400.00	-\$100.00	-6.67%
TOTAL ADMINISTRATION	\$144,016.67	\$135,212.20	\$8,804.47	\$153,206.45	\$84,215.46	\$68,990.99	\$159,406.79	\$6,200.34	4.05%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
SOCIAL SERVICES									
American Red Cross-E.ME	\$100.00	\$100.00	\$0.00	\$240.00	\$240.00	\$0.00	\$360.00	\$120.00	50.00%
CHCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Child & Family Opportunities	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Northeast Contact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Down East AIDS Network	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	100.00%
Downeast Horizons	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	100.00%
EAAA	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%
Emmaus Homeless Shelter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FIA-Community Connection	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Hancock County Home Care	\$0.00	\$0.00	\$0.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%
Hospice of Hancock County	\$150.00	\$150.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Lamoine Historical Society	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Me. Coast Hospital	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	-\$600.00	-100.00%
Open Door Recovery Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Warren Center			\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
WHCA	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
WIC Clinic	\$600.00	\$600.00	\$0.00	\$480.00	\$480.00	\$0.00	\$600.00	\$120.00	25.00%
Yesterday's Children	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	0.00%
Total	\$5,300.00	\$5,300.00	\$0.00	\$6,249.00	\$6,249.00	\$0.00	\$7,389.00	\$1,140.00	18.24%
ME Coast Hospital ER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00%
Ellsworth Library	\$6,345.00	\$6,345.00	\$0.00	\$6,180.00	\$6,180.00	\$0.00	\$6,000.00	-\$180.00	-2.91%
County Tax	\$98,608.64	\$98,608.64	\$0.00	\$101,314.00	\$101,314.00	\$0.00	\$101,350.28	\$36.28	0.04%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
PUBLIC SAFETY Fire Department									
Chief's Salary	\$1,200.00	\$1,200.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	\$1,400.00	\$0.00	0.00%
Personnel Reimbursements	\$6,000.00	\$6,300.00	-\$300.00	\$10,200.00	\$8,950.00	\$1,250.00	\$10,200.00	\$0.00	0.00%
Electricity	\$1,500.00	\$1,649.29	-\$149.29	\$1,500.00	\$948.33	\$551.67	\$1,700.00	\$200.00	13.33%
Water					\$225.00	-\$225.00	\$0.00	\$0.00	0.00%
Telephone	\$750.00	\$996.04	-\$246.04	\$900.00	\$525.11	\$374.89	\$900.00	\$0.00	0.00%
Heating Oil	\$3,500.00	\$4,244.54	-\$744.54	\$4,500.00	\$5,047.64	-\$547.64	\$6,000.00	\$1,500.00	33.33%
Truck Maintenance	\$3,500.00	\$1,123.55	\$2,376.45	\$3,500.00	\$1,482.35	\$2,017.65	\$3,500.00	\$0.00	0.00%
Pump Maintenance	\$1,000.00	\$1,526.90	-\$526.90	\$1,500.00	\$265.87	\$1,234.13	\$1,500.00	\$0.00	0.00%
Body Work	\$500.00	\$0.00	\$500.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Rescue Boat Maintenance	\$300.00	\$399.33	-\$99.33	\$300.00	\$0.00	\$300.00	\$400.00	\$100.00	33.33%
Radio Maintenance	\$700.00	\$716.95	-\$16.95	\$700.00	\$117.00	\$583.00	\$700.00	\$0.00	0.00%
Equipment Maintenance	\$500.00	\$1,633.06	-\$1,133.06	\$500.00	\$8.89	\$491.11	\$500.00	\$0.00	0.00%
Lights & Batteries	\$300.00	\$7.49	\$292.51	\$300.00	\$41.00	\$259.00	\$300.00	\$0.00	0.00%
Station Supplies	\$300.00	\$0.00	\$300.00	\$300.00	\$12.00	\$288.00	\$300.00	\$0.00	0.00%
Hand Tools	\$100.00	\$23.57	\$76.43	\$100.00	\$120.00	-\$20.00	\$100.00	\$0.00	0.00%
First Aid	\$300.00	\$89.20	\$210.80	\$300.00	\$72.80	\$227.20	\$100.00	-\$200.00	-66.67%
Inoculation Prg.	\$500.00	\$85.97	\$414.03	\$500.00	\$131.94	\$368.06	\$500.00	\$0.00	0.00%
Respiratory Fit Testing	\$400.00	\$16.00	\$384.00	\$400.00	\$281.23	\$118.77	\$1,050.00	\$650.00	162.50%
Station Repairs	\$800.00	\$3,351.33	-\$2,551.33	\$1,000.00	\$914.00	\$86.00	\$400.00	-\$600.00	-60.00%
Hydrants	\$1,000.00	\$55.50	\$944.50	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Gas & Diesel	\$1,000.00	\$1,350.16	-\$350.16	\$1,500.00	\$466.61	\$1,033.39	\$1,500.00	\$0.00	0.00%
Extinguishers	\$100.00	\$83.58	\$16.42	\$200.00	\$32.00	\$168.00	\$200.00	\$0.00	0.00%
Oil & Fluids	\$350.00	\$0.00	\$350.00	\$350.00	\$478.36	-\$128.36	\$500.00	\$150.00	42.86%
Foam	\$300.00	\$220.00	\$80.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Air Pack Maint.	\$1,300.00	\$838.72	\$461.28	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Fire Prevention	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%

<i>Fire Dept, continued</i>	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Dues & Memberships	\$500.00	\$230.00	\$270.00	\$700.00	\$686.95	\$13.05	\$700.00	\$0.00	0.00%
Training	\$1,500.00	\$1,573.15	-\$73.15	\$1,500.00	\$475.00	\$1,025.00	\$1,500.00	\$0.00	0.00%
Other	\$0.00	\$34.32	-\$34.32	\$50.00	\$0.00	\$50.00	\$0.00	-\$50.00	-100.00%
NFPA Books	\$700.00	\$697.50	\$2.50	\$725.00	\$715.50	\$9.50	\$735.00	\$10.00	1.38%
Pager	\$1,750.00	\$1,840.00	-\$90.00	\$1,900.00	\$0.00	\$1,900.00	\$1,400.00	-\$500.00	-26.32%
Attack Hose/Nozzles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supply Hose	\$650.00	\$333.00	\$317.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Indian Tanks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Turnout Gear	\$2,000.00	\$2,503.77	-\$503.77	\$2,500.00	\$2,435.00	\$65.00	\$2,500.00	\$0.00	0.00%
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$250.00	\$364.70	-\$114.70	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Total Fire	\$33,600.00	\$33,487.62	\$112.38	\$40,475.00	\$25,832.58	\$14,642.42	\$41,735.00	\$1,260.00	3.11%
Ambulance	\$10,465.00	\$10,465.00	\$0.00	\$10,465.00	\$10,631.12	-\$166.12	\$10,465.00	\$0.00	0.00%
Police Patrol*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Dispatching	\$2,300.00	\$2,346.93	-\$46.93	\$2,300.00	\$2,429.96	-\$129.96	\$2,450.00	\$150.00	6.52%
Animal Control	\$1,200.00	\$2,538.57	-\$1,338.57	\$2,000.00	\$603.00	\$1,397.00	\$2,000.00	\$0.00	0.00%
TOTAL PUBLIC SAFETY	\$47,565.00	\$48,838.12	-\$1,273.12	\$55,240.00	\$39,496.66	\$15,743.34	\$56,650.00	\$1,410.00	2.55%



It is what we think that makes us what we are.

The books which help you the most, are those which make you think most.

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
WASTE DISPOSAL Transfer Station									
Labor	\$10,122.00	\$9,702.66	\$419.34	\$10,400.00	\$5,130.00	\$5,270.00	\$9,300.00	-\$1,100.00	-10.58%
PERC	\$28,500.00	\$28,201.41	\$298.59	\$32,300.00	\$18,335.77	\$13,964.23	\$32,300.00	\$0.00	0.00%
Transportation	\$28,600.00	\$29,006.60	-\$406.60	\$30,200.00	\$12,702.95	\$17,497.05	\$31,300.00	\$1,100.00	3.64%
Toilet	\$1,140.00	\$1,116.00	\$24.00	\$1,140.00	\$3,070.01	-\$1,930.01	\$1,140.00	\$0.00	0.00%
Maintenance	\$500.00	\$849.75	-\$349.75	\$1,000.00	\$200.98	\$799.02	\$1,000.00	\$0.00	0.00%
Electricity	\$400.00	\$362.48	\$37.52	\$400.00	\$146.53	\$253.47	\$400.00	\$0.00	0.00%
Telephone	\$180.00	\$167.68	\$12.32	\$180.00	\$98.15	\$81.85	\$240.00	\$60.00	33.33%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	-\$25.00	\$0.00	\$0.00	0.00%
Hazardous Waste	\$600.00	\$283.77	\$316.23	\$600.00	\$284.00	\$316.00	\$600.00	\$0.00	0.00%
Demolition Debris	\$200.00	\$181.20	\$18.80	\$200.00	\$231.00	-\$31.00	\$200.00	\$0.00	0.00%
DEP Permits	\$500.00	\$375.00	\$125.00	\$400.00	\$234.00	\$166.00	\$400.00	\$0.00	0.00%
Septic Sludge	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$14,800.00	\$15,241.42	-\$441.42	\$15,300.00	\$6,585.25	\$8,714.75	\$16,100.00	\$800.00	5.23%
Dump Closing/Monitoring	\$5,000.00	\$5,125.00	-\$125.00	\$5,700.00	\$0.00	\$5,700.00	\$5,700.00	\$0.00	0.00%
Total Solid Waste/Recycling	\$91,342.00	\$91,412.97	-\$70.97	\$98,620.00	\$47,843.64	\$50,776.36	\$99,480.00	\$860.00	0.87%

*Intelligence and courtesy not always are confined;
Often in a wooden house a golden room we find.*



	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
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PLANNING

Planning Board

Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$50.00	-\$50.00	-50.00%
Postage	\$400.00	\$257.24	\$142.76	\$400.00	\$96.41	\$303.59	\$350.00	-\$50.00	-12.50%
Maps/Mylars	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$45.00	-\$55.00	-55.00%
Advertising	\$300.00	\$187.09	\$112.91	\$300.00	\$0.00	\$300.00	\$400.00	\$100.00	33.33%
Planning Resources	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$50.00	-\$50.00	-50.00%
Appeals Board	\$200.00	\$263.19	-\$63.19	\$200.00	\$23.61	\$176.39	\$80.00	-\$120.00	-60.00%

Total Board	\$1,200.00	\$807.52	\$392.48	\$1,200.00	\$120.02	\$1,079.98	\$975.00	-\$225.00	-18.75%
Hancock Cty PIng	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Planning	\$1,200.00	\$807.52	\$392.48	\$1,200.00	\$120.02	\$1,079.98	\$975.00	-\$225.00	-18.75%

CODE ENFORCEMENT

Salary	\$16,000.00	\$15,999.50	\$0.50	\$16,435.00	\$9,259.33	\$7,175.67	\$17,020.00	\$585.00	3.56%
Deputy Wages	\$500.00	\$500.00	\$0.00	\$515.00	\$554.35	-\$39.35	\$535.00	\$20.00	3.88%
Supplies/Printing	\$100.00	\$132.99	-\$32.99	\$300.00	\$108.97	\$191.03	\$200.00	-\$100.00	-33.33%
Mileage	\$500.00	\$1,020.82	-\$520.82	\$450.00	\$103.50	\$346.50	\$1,160.00	\$710.00	157.78%
Phone	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Legal	\$500.00	\$4.57	\$495.43	\$250.00	\$0.00	\$250.00	\$500.00	\$250.00	100.00%
Advertising	\$0.00	\$16.93	-\$16.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Training	\$200.00	\$0.00	\$200.00	\$150.00	\$155.00	-\$5.00	\$150.00	\$0.00	0.00%
Miscellaneous	\$100.00	\$34.76	\$65.24	\$100.00	\$10.64	\$89.36	\$100.00	\$0.00	0.00%

Total CEO Budget	\$17,950.00	\$17,709.57	\$240.43	\$18,250.00	\$10,191.79	\$8,058.21	\$19,715.00	\$1,465.00	8.03%
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EDUCATION	\$2,153,895.32	(\$2,334,040.85)	\$180,145.53	\$2,245,097.16	\$1,238,894.43	\$1,006,202.73		(\$2,245,097.16)	-100.00%
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	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
ROAD MAINTENANCE									
Road Commissioner Salary	\$500.00	\$500.00	\$0.00	\$500.00	\$250.00	\$250.00	\$520.00	\$20.00	4.00%
Road Commissioner Exp.	\$250.00	\$10.44	\$239.56	\$350.00	\$0.00	\$350.00	\$250.00	-\$100.00	-28.57%
Total Road Commissioner	\$750.00	\$510.44	\$239.56	\$850.00	\$250.00	\$600.00	\$770.00	-\$80.00	-9.41%
GENERAL MAINTENANCE - Non Specific Road Items									
General Maintenance	\$1,000.00	\$325.00	\$675.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Mowing	\$1,800.00	\$1,400.00	\$400.00	\$1,750.00	\$1,875.00	-\$125.00	\$2,000.00	\$250.00	14.29%
Sweeping	\$2,300.00	\$1,930.00	\$370.00	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$0.00	0.00%
Crack Sealing	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
Grading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Tree Removal	\$4,000.00	\$1,650.00	\$2,350.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Specific Roads									
Buttermilk Road	\$3,500.00	\$0.00	\$3,500.00	\$4,000.00	\$960.00	\$3,040.00	\$4,000.00	\$0.00	0.00%
Shore Road	\$15,500.00	\$9,331.22	\$6,168.78	\$2,500.00	\$1,060.40	\$1,439.60	\$2,000.00	-\$500.00	-20.00%
Mill Road	\$1,600.00	\$2,892.28	-\$1,292.28	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
Walker Road	\$4,000.00	\$5,617.75	-\$1,617.75	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
Asa's Lane	\$1,100.00	\$248.50	\$851.50	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Needle's Eye Road	\$1,000.00	\$1,869.72	-\$869.72	\$2,500.00	\$437.00	\$2,063.00	\$4,000.00	\$1,500.00	60.00%
Clamshell Alley	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Cos Cob Avenue	\$1,000.00	\$869.77	\$130.23	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Raccoon Cove Road	\$2,500.00	\$500.00	\$2,000.00	\$700.00	\$0.00	\$700.00	\$500.00	-\$200.00	-28.57%
Marlboro Beach Rd	\$2,000.00	\$0.00	\$2,000.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Seal Point Road	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Berry Cove Road	\$600.00	\$1,500.00	-\$900.00	\$600.00	\$0.00	\$600.00	\$1,500.00	\$900.00	150.00%
Gully Brook Road	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
MacQuinn Road	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maxwell Avenue	\$200.00	\$0.00	\$200.00	\$200.00	\$1,030.80	-\$830.80	\$200.00	\$0.00	0.00%
Lorimer Road	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Birchlawn Drive	\$4,000.00	\$5,954.25	-\$1,954.25	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Parking Lots	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Street Signs	\$1,000.00	\$1,213.76	-\$213.76	\$1,000.00	\$112.07	\$887.93	\$1,000.00	\$0.00	0.00%
Total Gen'l Maintenance	\$56,300.00	\$36,302.25	\$19,997.75	\$33,050.00	\$5,475.27	\$27,574.73	\$31,000.00	-\$2,050.00	-6.20%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Snow Removal									
Plow Contract	\$100,000.00	\$83,025.00	\$16,975.00	\$85,000.00	\$51,025.00	\$33,975.00	\$91,500.00	\$6,500.00	7.65%
Salt/Sand	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	0.00%
Hydrant Plowing	\$250.00	\$250.00	\$0.00	\$300.00	\$0.00	\$300.00	\$400.00	\$100.00	33.33%
Salt/Sand Shed Maintenance	\$0.00	\$598.53	-\$598.53	\$500.00	\$575.85	-\$75.85	\$500.00	\$0.00	0.00%
Clogged Culverts	\$500.00	\$0.00	\$500.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
Total Snow	\$100,775.00	\$83,873.53	\$16,901.47	\$87,025.00	\$51,600.85	\$35,424.15	\$93,625.00	\$6,600.00	7.58%
Streetlights	\$750.00	\$716.50	\$33.50	\$750.00	\$427.99	\$322.01	\$750.00	\$0.00	0.00%
Total Maintenance	\$158,575.00	\$121,402.72	\$37,172.28	\$121,675.00	\$57,754.11	\$63,920.89	\$126,145.00	\$4,470.00	3.67%
MAJOR PROJECTS									
Mill Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Townwide Ditching Upgrades					\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Salt Sand Shed Engineering	\$0.00	\$4,595.01	-\$4,595.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Walker Rd. Paving	\$0.00	\$0.00	\$0.00	\$74,000.00	\$74,000.00	\$0.00	\$0.00	-\$74,000.00	-100.00%
Route 204/184 Intersection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Buttermilk Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	0.00%
Shore Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maxwell, Lorimer, Marlboro Beach Road Paving	\$89,625.00	\$91,119.13	-\$1,494.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Birchlawn Drive				\$40,000.00	\$39,995.84	\$4.16	\$0.00	-\$40,000.00	-100.00%
Seal Point Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Major Projects	\$89,625.00	\$95,714.14	-\$6,089.14	\$114,000.00	\$113,995.84	\$4.16	\$130,000.00	\$16,000.00	14.04%
Total Roads	\$248,200.00	\$217,116.86	\$31,083.14	\$235,675.00	\$171,749.95	\$63,925.05	\$256,145.00	\$20,470.00	8.69%

2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
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PARKS & RECREATION

Lamoine Beach	\$5,649.00	\$5,490.47	\$158.53	\$3,265.00	\$1,833.23	\$1,431.77	\$2,536.00	-\$729.00	-22.33%
Bloomfield Park	\$392.00	\$563.00	-\$171.00	\$3,704.00	\$3,057.90	\$646.10	\$607.00	-\$3,097.00	-83.61%
Marlboro Beach	\$153.00	\$0.00	\$153.00	\$153.00	\$300.00	-\$147.00	\$153.00	\$0.00	0.00%
Total Parks	\$6,194.00	\$6,053.47	\$140.53	\$7,122.00	\$5,191.13	\$1,930.87	\$3,296.00	-\$3,826.00	-53.72%
Cemetery Lots	\$1,020.00	\$735.55	\$284.45	\$1,020.00	\$0.00	\$1,020.00	\$1,020.00	\$0.00	0.00%
YMCA Recreation	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%

Total Parks & Rec.	\$10,214.00	\$9,789.02	\$424.98	\$11,142.00	\$8,191.13	\$2,950.87	\$7,316.00	-\$3,826.00	-34.34%
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CABLE TV CHANNEL

Equipment Fund	\$3,500.00	\$266.82	\$3,233.18	\$3,500.00	\$6,537.80	-\$3,037.80	\$3,500.00	\$0.00	0.00%
Supplies	\$500.00	\$52.65	\$447.35	\$500.00	\$234.59	\$265.41	\$500.00	\$0.00	0.00%
Maintenance	\$1,000.00	\$34.99	\$965.01	\$640.00	\$0.00	\$640.00	\$640.00	\$0.00	0.00%
Internet	\$0.00	\$360.00	-\$360.00	\$360.00	\$210.00	\$150.00	\$360.00	\$0.00	0.00%

Total Cable TV Channel	\$5,000.00	\$714.46	\$4,285.54	\$5,000.00	\$6,982.39	-\$1,982.39	\$5,000.00	\$0.00	0.00%
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One to-day is worth two tomorrows.

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
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Capital Projects/Fund Additions

Town Hall Floor/Carpeting	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Hall Roof	\$11,500.00	\$11,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FIRE TRUCK RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Anderson Garage Upgrade	\$0.00	\$0.00	\$0.00	\$2,000.00	\$570.70	\$1,429.30	\$0.00	-\$2,000.00	-100.00%
Bloomfield Park Entrance	\$0.00	\$0.00	\$0.00	\$10,292.00	\$10,332.00	-\$40.00	\$0.00	-\$10,292.00	-100.00%
Town Hall Renovations	\$0.00	\$0.00	\$0.00	\$25,000.00	\$23,740.58	\$1,259.42	\$0.00	-\$25,000.00	-100.00%
Debt Service - Fire Truck	\$27,430.00	\$27,430.00	\$0.00	\$26,624.44	\$26,255.32	\$369.12	\$8,4000.00	-\$11,624.44	-43.66%
Fire Dept. Ventilation/Painting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Fire Dept. Roof Replace	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Road Improvements Fund			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Copier/Computer							\$4,000.00	\$4,000.00	100.00%
Salt/Sand Shed Reserve	\$210,000.00	\$189,100.49	\$20,899.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Land Conservation Fund	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
Transfer Station Outhouse							\$4,000.00	\$4,000.00	100.00%
Veteran's Memorial Fund	\$22,000.00	\$17,281.98	\$4,718.02	\$12,000.00	\$16,415.26	-\$4,415.26	\$0.00	-\$12,000.00	-100.00%
REVALUATION	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
Total	\$284,430.00	\$246,312.47	\$38,117.53	\$86,916.44	\$88,313.86	-\$1,397.42	\$27,400.00	-\$59,516.44	-68.48%

Now our school is over, oh, how jolly to be free!
To run in fields of clover with the butterfly and bee!
We will lay aside our troubles now and sing the jubilee;
Vacation time is here!
[Sung to "Battle Hymn of the Republic"]



Budget Totals	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Solid Waste/Recycling	\$91,342.00	\$91,412.97	-\$70.97	\$98,620.00	\$47,843.64	\$50,776.36	\$99,480.00	\$860.00	0.87%
Library	\$6,345.00	\$6,345.00	\$0.00	\$6,180.00	\$6,180.00	\$0.00	\$6,000.00	-\$180.00	-2.91%
Administration	\$144,016.67	\$135,212.20	\$8,804.47	\$153,206.45	\$84,215.46	\$68,990.99	\$159,406.79	\$6,200.34	4.05%
Public Safety	\$47,565.00	\$48,838.12	-\$1,273.12	\$55,240.00	\$39,496.66	\$15,743.34	\$56,650.00	\$1,410.00	2.55%
Capital Project/Fund Additions	\$284,430.00	\$246,312.47	\$38,117.53	\$86,916.44	\$88,313.86	-\$1,397.42	\$27,400.00	-\$59,516.44	-68.48%
Parks & Recreation	\$10,214.00	\$9,789.02	\$424.98	\$11,142.00	\$8,191.13	\$2,950.87	\$7,316.00	-\$3,826.00	-34.34%
Code Enforcement	\$17,950.00	\$17,709.57	\$240.43	\$18,250.00	\$10,191.79	\$8,058.21	\$19,715.00	\$1,465.00	8.03%
Planning	\$1,200.00	\$807.52	\$392.48	\$1,200.00	\$120.02	\$1,079.98	\$975.00	-\$225.00	-18.75%
Road Maintenance	\$158,575.00	\$121,402.72	\$37,172.28	\$121,675.00	\$57,754.11	\$63,920.89	\$126,145.00	\$4,470.00	3.67%
Major Road Projects	\$89,625.00	\$95,714.14	-\$6,089.14	\$114,000.00	\$113,995.84	\$4.16	\$130,000.00	\$16,000.00	14.04%
Social Services	\$5,300.00	\$5,300.00	\$0.00	\$6,249.00	\$6,249.00	\$0.00	\$7,389.00	\$1,140.00	18.24%
ME Coast Hospital ER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00%
Land Search	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Cable TV Channel	\$5,000.00	\$714.46	\$4,285.54	\$5,000.00	\$6,982.39	-\$1,982.39	\$5,000.00	\$0.00	0.00%
Portable Classroom Maint	\$0.00	\$80.85	-\$80.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL TOWN BUDGET	\$861,562.67	\$779,639.04	\$81,923.63	\$677,678.89	\$469,533.90	\$208,144.99	\$648,476.79	(\$29,202.10)	-4.31%
County Tax	\$98,608.64	\$98,608.64	\$0.00	\$101,314.00	\$101,314.00	\$0.00	\$101,350.28	\$36.28	0.04%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% Inc/Dec
Revenue Budget									
Interest - Taxes	\$7,500.00	\$8,546.69	-\$1,046.69	\$6,700.00	\$2,824.07	\$3,875.93	\$5,500.00	-\$1,200.00	-17.91%
Auto Excise	\$300,000.00	\$299,826.00	\$174.00	\$305,000.00	\$153,075.51	\$151,924.49	\$295,000.00	-\$10,000.00	-3.28%
Boat Excise Taxes	\$3,500.00	\$3,884.74	-\$384.74	\$4,300.00	\$899.60	\$3,400.40	\$3,500.00	-\$800.00	-18.60%
Administration Fees	\$1,000.00	\$1,091.14	-\$91.14	\$1,200.00	\$420.50	\$779.50	\$1,000.00	-\$200.00	-16.67%
Tax Lien Charges	\$1,600.00	\$2,250.29	-\$650.29	\$2,350.00	\$1,067.60	\$1,282.40	\$2,350.00	\$0.00	0.00%
Agent Fees	\$5,500.00	\$5,750.15	-\$250.15	\$5,800.00	\$2,943.47	\$2,856.53	\$5,500.00	-\$300.00	-5.17%
Revenue Sharing	\$66,682.98	\$66,566.05	\$116.93	\$66,870.36	\$34,742.72	\$32,127.64	\$60,200.00	-\$6,670.36	-9.98%
General Assistance Reimburse	\$500.00	\$1,239.19	-\$739.19	\$1,250.00	\$605.75	\$644.25	\$1,500.00	\$250.00	20.00%
Interest-Investments	\$37,000.00	\$50,273.12	-\$13,273.12	\$46,000.00	\$9,625.88	\$36,374.12	\$25,000.00	-\$21,000.00	-45.65%
Gravel Sales Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Surplus Use	\$147,125.00	\$147,125.00	\$0.00	\$130,000.00	\$130,000.00	\$0.00	\$25,000.00	(\$105,000.00)	-80.77%
Total General Fund Rev.	\$570,407.98	\$586,552.37	-\$16,144.39	\$569,470.36	\$336,205.10	\$233,265.26	\$424,550.00	-\$144,920.36	-25.45%
Education Revenues									
Education Fund	\$195,760.80	\$195,760.80	\$0.00	\$5,200.00	\$5,200.00	\$0.00		-\$5,200.00	(100.00%)
Education Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	0.00%
State GPA	\$429,715.66	\$429,715.66	\$0.00	\$179,166.36	\$104,513.71	\$74,652.65		-\$179,166.36	-100.00%
Other Education Revenue	\$0.00	\$113,237.13	\$113,237.13	\$13,000.00	\$37,979.07	-\$24,979.07		-\$13,000.00	-100.00%
Total Education Revenue	\$625,476.46	\$738,713.59	(\$113,237.13)	\$197,366.36	\$147,692.78	\$49,673.58	\$0.00	-\$197,366.36	-100.00%
CEO Fees	\$9,500.00	\$10,109.35	-\$609.35	\$9,500.00	\$3,058.62	\$6,441.38	\$7,500.00	-\$2,000.00	-21.05%
CEO Fund Xfr	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Plumbing Fees	\$3,500.00	\$2,466.25	\$1,033.75	\$2,500.00	\$1,897.75	\$602.25	\$2,000.00	-\$500.00	-20.00%
Total CEO Revenues	\$16,000.00	\$15,575.60	\$424.40	\$12,000.00	\$4,956.37	\$7,043.63	\$10,500.00	-\$1,500.00	-12.50%

	2007-08 Approved	2007-08 Actual	2007-08 Remaining	2008-09 Approved	2008-09 Actual	2008-09 Remaining	2009-10 Proposed	Increase/ (Decrease)	% nc/Dec
Dump Closing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Road Assistance	\$27,428.00	\$27,668.00	-\$240.00	\$27,428.00	\$13,122.00	\$14,306.00	\$24,680.00	-\$2,748.00	-10.02%
Road Fund Use	\$4,000.00	\$4,000.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$40,000.00	\$38,500.00	2566.67%
Salt/Sand Shed Reserve	\$55,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Portable Classroom Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Revaluation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Land Search Encumbrance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Parks & Recreation Fund	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.00%
Cable TV Revenues	\$5,000.00	\$8,169.44	-\$3,169.44	\$5,000.00	\$234.19	\$4,765.81	\$5,000.00	\$0.00	0.00%
Animal Control Fees/Fund	\$1,000.00	\$1,668.00	-\$668.00	\$1,000.00	\$664.99	\$335.01	\$1,200.00	\$200.00	20.00%
Capital Projects Fund	\$132,000.00	\$132,000.00	\$0.00	\$48,000.00	\$48,000.00	\$0.00	\$33,000.00	-\$15,000.00	-31.25%
Total Revenue	\$1,436,312.44	\$1,569,347.00	-\$133,034.56	\$862,764.72	\$557,797.68	\$304,967.04	\$538,930.00	-\$323,834.72	-37.53%
Total Municipal Budget	\$861,562.67	\$779,639.04	\$81,923.63	\$677,678.89	\$470,532.17	\$207,146.72	\$648,476.79	(\$29,202.10)	-4.31%
Total Municipal Revenue	\$810,835.98	\$830,633.41	(\$19,797.43)	\$665,398.36	\$410,104.90	\$255,293.46	\$538,930.00	(\$126,468.36)	-19.01%
Municipal Tax Commitment	\$50,726.69	(\$50,994.37)	\$101,721.06	\$12,280.53	\$60,427.27	-\$48,146.74	\$109,546.79	\$97,266.26	792.04%
County Tax Commitment	\$98,608.64	\$98,608.64	\$0.00	\$101,314.00	\$101,314.00	\$0.00	\$101,350.28	\$36.28	0.04%

The new Regional School Unit budget has not yet been developed, and its impact on property taxation is not known. State mandated budget approval processes will take place prior to July 1, 2009 throughout RSU #24, and the tax commitment for 2009/10 will be greatly influenced by that process.

Annual Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, April 7, 2009 at 9:55 AM then and there to act on articles 1 and 2, and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 8th day of April, 2009 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 32, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - A. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2012)
 - B. Assessor (1 position, term to begin July 1, 2009 and end June 30, 2012)

Open Town Meeting

Wednesday, April 8, 2009 6:00 PM

Prior to the start of business:

- A. Recognize "Citizen of the Year" (Board of Selectmen to present)
 - B. Award of Land Conservation Award (Conservation Commission to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on October 31, 2009 and February 28, 2010, and to fix the rate of interest at 9.00% to be charged on the unpaid amounts beginning November 1, 2009 and March 1, 2010 respectively, and to fix the rate of interest paid for overpayments at 5.00% per annum.
 3. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
 4. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
 5. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

6. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2009/2010 taxes not yet committed pursuant to 36 M.R.S.A. § 506.
7. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted during the fiscal year beginning July 1, 2009.
8. To see if the Town will vote to amend an ordinance entitled "Lamoine Building and Land Use Ordinance", as proposed by the Planning Board in a series of changes entitled "Building and Land Use Amendments – April 2009".
9. To see if the Town will vote to amend an ordinance entitled "Lamoine Gravel Ordinance" as proposed by the Planning board in a series of changes entitled "Gravel Ordinance Amendments – April 2009".
10. To see if the Town will vote to amend the Site Plan Review Ordinance, section I, subsection 1 to read "nine" instead of "seven".
11. To see if the Town will vote to amend an ordinance entitled "Ordinance regarding municipal elections, terms of office, and assumption of official responsibilities" in a series of changes entitled "Ordinance regarding municipal elections, terms of office and assumption of official responsibilities Amendments – April 2009". The purpose of the amendments is to extend the terms of the Lamoine School Committee until June 30, 2009 at which time the School Committee will be dissolved due to formation of a Regional School Unit.
12. To see if the town will vote to authorize the Board of Selectmen to forgive repayment of a loan from the Capital Improvements Fund to the Veterans Memorial Committee (approved at the annual town meeting on April 2, 2008) the amount outstanding as of June 30, 2009 and to continue the Veterans Memorial Fund, with any future proceeds to be used for maintenance of the memorial. *(The Selectmen recommend passage, the amount of the loan, originally authorized at \$12,000, stands at approximately \$5,000 as of the signing date of this warrant)*
13. To see if the Town will authorize the Board of Assessors to reduce the real estate and personal property tax commitment by an amount not to exceed any additional amount the Town may receive from the foundation allocation or debt service allocation once the Maine Legislature has established those amounts. *(The Budget Committee recommends a vote in favor)*
14. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,250.00

(The Budget Committee & Selectmen recommend \$154,406.79 and the salaries as outlined above.)

15. To see what sum the Town will vote to raise and appropriate for capital projects. (*The Selectmen & Budget Committee recommend a total of \$34,000, including \$4,000.00 for a new photocopier and computer for the town office, \$4,000.00 for construction of a privy at the Lamoine Transfer Station, \$1,000.00 for an addition to the Land Conservation Fund, and \$10,000.00 for an addition to the Revaluation Reserve Fund.*)
16. To see what sum the Town will vote to raise and appropriate for Code Enforcement, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. (*The Selectmen and Budget Committee recommend \$19,715.00.*)
17. To see what sum the Town will vote to raise and appropriate for the Planning and Appeals Boards. (*The Planning Board, Selectmen and Budget Committee recommend \$975.00.*)
18. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

Requesting Agency	Requested	Budget Cmte
American Red Cross – Pine Tree Chapter	\$360.00	\$360.00
Child & Family Opportunities	\$600.00	\$600.00
Down East AIDS Network	\$600.00	\$600.00
Downeast Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Faith In Action – Community Connection	\$600.00	\$600.00
Hancock County Home Care	\$579.00	\$579.00
Hospice of Hancock County	\$600.00	\$600.00
Lamoine Historical Society	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Maine Coast Memorial Hospital	\$0.00	\$0.00
Warren Center for Hearing	\$500.00	\$500.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children (Downeast Health)	\$600.00	\$600.00
Yesterday's Children	\$300.00	\$300.00
Total	\$7,389.00	\$7,389.00

(The Budget Committee recommends \$7,389.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,056.12)

19. To see what sum the Town will vote to raise and appropriate for the capital campaign for Maine Coast Memorial Hospital's Emergency Room. (*The Budget Committee Recommends \$3,000, Maine Coast Memorial Hospital has requested \$5,890.00*)
20. To see what sum the Town will vote to raise and appropriate for Parks & Recreation. (*The Parks Commission and Budget Committee recommend \$7,316.00.*)
21. To see what sum the Town will vote to raise and appropriate for library services. (*The Selectmen and Budget Committee recommend \$6,000.00. The Ellsworth Public Library has requested funding of \$6,270.00.*)

22. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$56,650.00)*
23. To see if the Town will vote to appropriate \$90,000 to purchase a new fire brush truck, using \$10,000 from the Fire Truck Reserve Fund, \$25,000 from the capital projects fund, \$20,000 donated by the Lamoine Volunteer Fire Department, Inc., and to authorize the Selectmen to borrow up to \$35,000 over 5 years for the remainder, and to authorize the Lamoine Fire Department to sell a 1986 GMC pickup/brush truck and a 1976 FMC Bean Pumper Truck with the proceeds to reimburse the fire truck reserve fund. *(The Budget Committee recommends the town approve the fire truck purchase as proposed)*

MUNICIPAL TREASURER'S FINANCIAL STATEMENT
(30-A MRSA § 5404(1-A & 5772(2-A))

Town of Lamoine

1. Total town indebtedness:

a. Bonds Outstanding and unpaid:	\$647,690.00*
b. Bonds authorized and unissued:	\$0.00
c. Bonds to be issued if this question is approved:	35,000.00
Total	\$682,690.00

*School renovation bond approved January 2008 which is being assumed by RSU #24
2. At an estimated maximum interest rate of 4.0%, the estimated cost of this bond issue will be:

Five(5) Years (2010-2015)	
Principal:	\$35,000.00
Interest	4,200.00
Total	\$39,200.00
3. Validity. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service or the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.
24. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend 126,145.00.)*
25. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of a portion of Buttermilk Road. *(The Budget Committee recommends \$130,000).*
26. To see what sum the Town will vote to raise and appropriate for operation of the Local Government Cable TV Channel(s). *(The Selectmen and Budget Committee, and Cable TV Committee recommend \$5,000.00 – operational funds to come from the Cable TV Fund, and any unexpended funds to be closed into the Cable TV fund)*
27. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$99,480.00)*

28. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

Revenue Fund	Amount	Fund Total
<i>General Fund</i>		
Interest on Real Estate Taxes	\$5,500.00	
Automobile Excise Taxes	\$295,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$1,000.00	
Tax Lien Charges	\$2,350.00	
Agent Fees	\$5,500.00	
General Assistance Reimbursement	\$1,500.00	
Interest on Investments	\$25,000.00	
Undesignated Fund Balance (Surplus)	\$25,000.00	\$364,350.00
<i>Road Fund</i>		
URIP Program (State Funding)	\$24,680.00	
Use of Road Fund	\$40,000.00	\$64,680.00
<i>Code Enforcement Fund</i>		
Local Plumbing Fees	\$2,000.00	
Code Enforcement Fees	\$7,500.00	
Code Enforcement Fund Transfer	\$1,000.00	\$10,500.00
<i>Other Funds</i>		
Local Animal Control Fees		\$1,200.00
Cable TV Franchise Fees		\$5,000.00
Capital Projects Fund		\$8,000.00
Total Offsets to Local Property Tax		\$453,730.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure.
(The Selectmen and Budget Committee recommend the revenue figures listed above.)

29. To see if the Town will vote to establish and/or continue the following funds:

Fund Balance Account	Balance as of 6/30/08*
Code Enforcement Fund	\$9,333.42
Fire Truck Reserve Fund	\$11,525.89
Road Assistance Fund	\$85,439.42
Education Capital Fund	\$9,765.39
Animal Control Fund	\$294.89
Revaluation Reserve Fund	\$40,770.29
Insurance Deductible Fund	\$3,776.80
Harbor Fund	\$8,026.54
Cable TV Channel Fund	\$19,051.52
Parks & Recreation Fund	\$4,474.38
Capital Improvements Fund	\$129,071.99
Land Conservation Fund	\$2,029.84
Veterans Memorial Fund	\$15,268.41

*Note that most funds are part of continuing operations, so the balance of 6/30/08 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

(The Selectmen and Budget Committee recommend continuing the above funds)

30. To see if the Town will authorize the Selectmen to implement a plan developed in consultation with the School Committee and Fire Department to delineate town owned property on Tax Map 15 Lots 24 and 27 in order to clarify the portions of those lots designated for school use and fire department use.
31. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. *(The Selectmen and Budget Committee recommend approval as written).*
32. To see if the town will vote to increase the maximum property tax levy limit established by State law, in the event that the municipal budget approved at this town meeting results in a tax commitment in excess of the maximum property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed. (By state law, the vote on this article must be by written ballot). *(The Selectmen and Budget Committee Recommend approval.)*

Voting on articles 3 through 32 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, April 8, 2009. The Registrar of Voters will hold office hours while the polls are open on April 7, 2009 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine February 19, 2009

/s/ S. Josephine Cooper

/s/ Cynthia Donaldson

/s/ Richard Fennelly, Jr.

/s/ Brett Jones

/s/ Kermit Theall

*The Lamoine Board of Selectmen,
Municipal Officers of the Town of Lamoine*



Specimen Town Meeting Ballot Town of Lamoine, Maine



April 7, 2009

Voter Instructions

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT

For Selectmen and Overseer of the Poor 3 Year Term	Vote for Two (2)
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<input type="checkbox"/>	Cooper, S. Josephine 13 Thaddeus Lane
<input type="checkbox"/>	Jones, Brett H. 355 Seal Point Road
<input type="checkbox"/>	McDevitt, Peter J. 1203 Shore Road
<input type="checkbox"/>	McFarland, Gary W. 145 Douglas Highway
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

For Tax Assessor 3 Year Term	Vote for One (1)
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<input type="checkbox"/>	Jordan, Michael J. 1485 Shore Road
<input type="checkbox"/>	Sharkey, Colene E. 373 Seal Point Road
<input type="checkbox"/>	_____

NOTES

Annual Town Meeting

Election Day – April 7, 2009

Polls Open 10AM to 8PM

Town Hall

Open Town Meeting

April 8, 2009 – 6:00 PM

Lamoine School Gym